

General Assembly

Bill No. 543

February Session, 2018

LCO No. 5821



Referred to Committee on No Committee

Introduced by:

SEN. LOONEY, 11th Dist. SEN. FRANTZ, 36th Dist. REP. ARESIMOWICZ, 30th Dist. REP. RITTER M., 1st Dist. SEN. FASANO, 34th Dist. REP. KLARIDES, 114th Dist. SEN. DUFF, 25th Dist. REP. CANDELORA, 86th Dist. SEN. WITKOS, 8th Dist. REP. WALKER, 93rd Dist. SEN. OSTEN, 19th Dist. REP. ROJAS, 9th Dist. SEN. FORMICA, 20th Dist. REP. ZIOBRON, 34th Dist. SEN. FONFARA, 1st Dist. REP. DAVIS C., 57th Dist.

AN ACT CONCERNING REVISIONS TO THE STATE BUDGET FOR FISCAL YEAR 2019 AND DEFICIENCY APPROPRIATIONS FOR FISCAL YEAR 2018.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 Section 1. (Effective July 1, 2018) The amounts appropriated for the
- 2 fiscal year ending June 30, 2019, in section 1 of public act 17-2 of the
- 3 June special session, as amended by section 16 of public act 17-4 of the
- 4 June special session and section 1 of public act 17-1 of the January
- 5 special session, regarding the GENERAL FUND are amended to read
- 6 as follows:

T1	2018-2019	

LCO No. 5821 **1** of 100

T2	LEGISLATIVE		
Т3			
T4	LEGISLATIVE MANAGEMENT		
T5	Personal Services	[43,332,854]	42,119,559
T6	Other Expenses	[13,975,741]	11,976,294
T7	Equipment	[100,000]	50,000
T8	Interim Salary/Caucus Offices	[452,875]	19,984
T9	Redistricting	[100,000]	<u>25,000</u>
T10	Old State House	500,000	
T11	Interstate Conference Fund	377,944	
T12	New England Board of Higher Education	183,750	
T13	AGENCY TOTAL	[59,023,164]	55,252,531
T14			
T15	AUDITORS OF PUBLIC ACCOUNTS		
T16	Personal Services	10,349,151	
T17	Other Expenses	272,143	
T18	AGENCY TOTAL	10,621,294	
T19			
T20	COMMISSION WOMEN, CHILDREN, SENIORS		
T21	Personal Services	400,000	
T22	Other Expenses	30,000	
T23	AGENCY TOTAL	430,000	
T24			
T25	COMMISSION ON EQUITY AND OPPORTUNITY		
T26	Personal Services	400,000	
T27	Other Expenses	30,000	
T28	AGENCY TOTAL	430,000	
T29			
T30	GENERAL GOVERNMENT		
T31			
T32	GOVERNOR'S OFFICE		
T33	Personal Services	[1,998,912]	1,943,213
T34	Other Expenses	[185,402]	<u>176,132</u>
T35	New England Governors' Conference	[74,391]	<u>66,952</u>
T36	National Governors' Association	[116,893]	105,204
T37	AGENCY TOTAL	[2,375,598]	<u>2,291,501</u>
T38			

LCO No. 5821 **2** of 100

T39	SECRETARY OF THE STATE		
T40	Personal Services	[2,623,326]	2,550,229
T41	Other Expenses	[1,747,589]	1,660,209
T42	Commercial Recording Division	[4,610,034]	4,532,718
T43	AGENCY TOTAL	[8,980,949]	8,743,156
T44			
T45	LIEUTENANT GOVERNOR'S OFFICE		
T46	Personal Services	591,699	
T47	Other Expenses	[60,264]	57,251
T48	AGENCY TOTAL	[651,963]	648,950
T49			
T50	ELECTIONS ENFORCEMENT COMMISSION		
T51	Elections Enforcement Commission	3,125,570	
T52			
T53	OFFICE OF STATE ETHICS		
T54	Information Technology Initiatives	28,226	
T55	Office of State Ethics	1,403,529	
T56	AGENCY TOTAL	1,431,755	
T57			
T58	FREEDOM OF INFORMATION COMMISSION		
T59	Freedom of Information Commission	1,513,476	
T60			
T61	STATE TREASURER		
T62	Personal Services	[2,838,478]	<u>2,759,385</u>
T63	Other Expenses	[132,225]	<u>125,614</u>
T64	AGENCY TOTAL	[2,970,703]	2,884,999
T65			
T66	STATE COMPTROLLER		
T67	Personal Services	[22,655,097]	22,023,826
T68	Other Expenses	[4,748,854]	4,511,411
T69	AGENCY TOTAL	[27,403,951]	26,535,237
T70			
T71	DEPARTMENT OF REVENUE SERVICES		
T72	Personal Services	[56,210,743]	54,639,727
T73	Other Expenses	[6,831,117]	<u>6,433,061</u>
T74	AGENCY TOTAL	[63,041,860]	61,072,788
T75			

LCO No. 5821 3 of 100

T76	OFFICE OF GOVERNMENTAL		
170	ACCOUNTABILITY		
T77	Other Expenses	[34,218]	32,507
T78	Child Fatality Review Panel	94,734	
T79	Contracting Standards Board	[257,894]	158,494
T80	Judicial Review Council	124,509	
T81	Judicial Selection Commission	82,097	
T82	Office of the Child Advocate	630,059	
T83	Office of the Victim Advocate	387,708	
T84	Board of Firearms Permit Examiners	113,272	
T85	AGENCY TOTAL	[1,724,491]	1,623,380
T86			
T87	OFFICE OF POLICY AND MANAGEMENT		
T88	Personal Services	[10,006,964]	9,728,126
T89	Other Expenses	[1,098,084]	1,043,180
T90	Automated Budget System and Data Base Link	[39,668]	<u>26,776</u>
T91	Justice Assistance Grants	[910,489]	819,440
T92	Project Longevity	[850,000]	573,750
T93	Council of Governments	[5,000,000]	4,106,250
T94	Tax Relief For Elderly Renters	25,020,226	
T95	Private Providers		31,037,000
T96	Reimbursement to Towns for Loss of Taxes on State Property	56,045,788	
T97	Reimbursements to Towns for Private Tax- Exempt Property	105,889,432	
T98	Reimbursement Property Tax - Disability Exemption	[374,065]	364,713
T99	Property Tax Relief Elderly Freeze Program	65,000	
T100	Property Tax Relief for Veterans	[2,777,546]	2,708,107
T101	Municipal Revenue Sharing	36,819,135	
T102	Municipal Transition	[15,000,000]	30,700,000
T103	Municipal Stabilization Grant	37,753,335	
T104	Municipal Restructuring	[28,000,000]	27,300,000
T105	AGENCY TOTAL	[325,649,732]	370,000,258
T106			
T107	DEPARTMENT OF VETERANS' AFFAIRS		
T108	Personal Services	[17,914,195]	19,359,298
T109	Other Expenses	[3,056,239]	2,903,427
T110	SSMF Administration	[521,833]	511,396

LCO No. 5821 **4** of 100

T111	Burial Expenses	6,666	
T112	Headstones	307,834	
T113	AGENCY TOTAL	[21,806,767]	23,088,621
T114			
T115	DEPARTMENT OF ADMINISTRATIVE		
T11/	SERVICES Paragraph Convinces	[47 169 109]	4E 9E2 994
T116	Personal Services	[47,168,198]	<u>45,853,884</u>
T117	Other Expenses	[28,804,457]	27,377,295
T118	Loss Control Risk Management	92,634	
T119	Employees' Review Board	17,611	
T120	Surety Bonds for State Officials and Employees	147,524	
T121	Refunds Of Collections	21,453	
T122	Rents and Moving	11,318,952	
T123	W. C. Administrator	5,000,000	
T124	State Insurance and Risk Mgmt Operations	10,917,391	
T125	IT Services	[12,384,014]	11,759,563
T126	Firefighters Fund	400,000	11,737,303
T127	AGENCY TOTAL	[116,272,234]	112,906,307
T128	AGENCI TOTAL	[110,272,234]	112,700,307
T129	ATTORNEY GENERAL		
T130	Personal Services	[30,923,304]	30,078,364
T131	Other Expenses	[1,068,906]	1,020,461
T132	AGENCY TOTAL	[31,992,210]	31,098,825
T133	TIGERAL TOTAL	[01/332/210]	<u>0170707020</u>
T134	DIVISION OF CRIMINAL JUSTICE		
T135	Personal Services	[44,021,057]	42,792,388
T136	Other Expenses	[2,273,280]	2,159,460
T137	Witness Protection	164,148	<u> </u>
T138	Training And Education	27,398	
T139	Expert Witnesses	135,413	
T140	Medicaid Fraud Control	1,041,425	
T141	Criminal Justice Commission	409	
T142	Cold Case Unit	228,213	
T143	Shooting Taskforce	1,034,499	
T144	AGENCY TOTAL	[48,925,842]	47,583,353
T145		[2,7 = 2,0 1=]	
T146	REGULATION AND PROTECTION		
T147			

LCO No. 5821 5 of 100

T148	DEPARTMENT OF EMERGENCY SERVICES		
	AND PUBLIC PROTECTION		
T149	Personal Services	[146,234,975]	142,219,449
T150	Other Expenses	[26,611,310]	25,280,114
T151	Stress Reduction	25,354	
T152	Fleet Purchase	6,581,737	
T153	Workers' Compensation Claims	4,636,817	
T154	Criminal Justice Information System	2,739,398	
T155	Fire Training School - Willimantic	150,076	
T156	Maintenance of County Base Fire Radio Network	[21,698]	<u>19,528</u>
T157	Maintenance of State-Wide Fire Radio Network	[14,441]	<u>12,997</u>
T158	Police Association of Connecticut	172,353	
T159	Connecticut State Firefighter's Association	176,625	
T160	Fire Training School - Torrington	81,367	
T161	Fire Training School - New Haven	48,364	
T162	Fire Training School - Derby	37,139	
T163	Fire Training School - Wolcott	100,162	
T164	Fire Training School - Fairfield	70,395	
T165	Fire Training School - Hartford	169,336	
T166	Fire Training School - Middletown	68,470	
T167	Fire Training School - Stamford	55,432	
T168	AGENCY TOTAL	[187,995,449]	182,645,113
T169			
T170	MILITARY DEPARTMENT		
T171	Personal Services	[2,711,254]	2,635,706
T172	Other Expenses	[2,284,779]	2,171,661
T173	Honor Guards	525,000	
T174	Veteran's Service Bonuses	93,333	
T175	AGENCY TOTAL	[5,614,366]	5,425,700
T176			
T177	DEPARTMENT OF CONSUMER PROTECTION		
T178	Personal Services	[12,749,297]	12,394,045
T179	Other Expenses	[1,193,685]	<u>1,134,001</u>
T180	AGENCY TOTAL	[13,942,982]	13,528,046
T181			
T182	LABOR DEPARTMENT		
T183	Personal Services	[8,747,739]	<u>8,503,989</u>

LCO No. 5821 **6** of 100

T186 T187 T188 T189	CETC Workforce Workforce Investment Act Job Funnels Projects Connecticut's Youth Employment Program Jobs First Employment Services Apprenticeship Program Spanish-American Merchants Association	[619,591] [36,758,476] [108,656] 4,000,000 [13,869,606]	557,632 36,662,281 73,342
T187 T188 T189	Job Funnels Projects Connecticut's Youth Employment Program Jobs First Employment Services Apprenticeship Program	[108,656] 4,000,000 [13,869,606]	<u>73,342</u>
T188 T189	Connecticut's Youth Employment Program Jobs First Employment Services Apprenticeship Program	4,000,000 [13,869,606]	
T189	Jobs First Employment Services Apprenticeship Program	[13,869,606]	
	Apprenticeship Program		
T190		465.040	<u>12,482,645</u>
	Spanish-American Merchants Association	465,342	
T191	Spanish Timercan Welchants Tissociation	[400,489]	300,367
T192	Connecticut Career Resource Network	153,113	
T193	STRIVE	[108,655]	<u>76,058</u>
T194	Opportunities for Long Term Unemployed	1,753,994	
T195	Veterans' Opportunity Pilot	227,606	
T196	Second Chance Initiative	[444,861]	<u>311,403</u>
T197	Cradle To Career	100,000	
T198	New Haven Jobs Funnel	344,241	
T199	Healthcare Apprenticeship Initiative	[1,000,000]	500,000
T200	Manufacturing Pipeline Initiative	1,000,000	
T201	AGENCY TOTAL	[71,182,712]	68,538,339
T202			
	COMMISSION ON HUMAN RIGHTS AND OPPORTUNITIES		
T204	Personal Services	[5,880,844]	<u>5,715,977</u>
T205	Other Expenses	[302,061]	286,958
T206	Martin Luther King, Jr. Commission	5,977	
T207	AGENCY TOTAL	[6,188,882]	6,008,912
T208			
T209	CONSERVATION AND DEVELOPMENT		
T210			
T211	DEPARTMENT OF AGRICULTURE		
T212	Personal Services	[3,610,221]	3,509,625
T213	Other Expenses	[845,038]	802,786
T214	Senior Food Vouchers	350,442	
T215	Dairy Farmer - Agriculture Sustainability		1,000,000
T216	Tuberculosis and Brucellosis Indemnity	[97]	
T217	WIC Coupon Program for Fresh Produce	167,938	
T218	AGENCY TOTAL	[4,973,736]	5,830,791
T219			
	DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		

LCO No. 5821 **7** of 100

T222 T223	Other Expenses	+	
T223	Other Expenses	[527,266]	456,853
	Mosquito Control	221,097	
T224	State Superfund Site Maintenance	399,577	
T225	Laboratory Fees	129,015	
T226	Dam Maintenance	113,740	
T227	Emergency Spill Response	[6,481,921]	6,336,389
T228	Solid Waste Management	[3,613,792]	3,557,478
T229	Underground Storage Tank	855,844	
T230	Clean Air	[3,925,897]	3,850,673
T231	Environmental Conservation	[4,950,803]	4,850,115
T232	Environmental Quality	[8,410,957]	8,218,035
T233	Greenways Account	[2]	
T234	Fish Hatcheries	2,079,562	
T235	Interstate Environmental Commission	44,937	
T236	New England Interstate Water Pollution	26,554	
	Commission	·	
T237	Northeast Interstate Forest Fire Compact	3,082	
T238	Connecticut River Valley Flood Control	30,295	
	Commission		
T239	Thames River Valley Flood Control Commission	45,151	
T240	AGENCY TOTAL	[54,004,276]	52,717,765
T240	MOLINET TOTAL	[34,004,270]	32,717,703
T241	DEPARTMENT OF ECONOMIC AND		
1 242	COMMUNITY DEVELOPMENT		
T243	Personal Services	[7,145,317]	6,946,217
T244	Other Expenses	[527,335]	500,968
T245	Office of Military Affairs	187,575	
T246	Capital Region Development Authority	[6,299,121]	6,249,121
T247	Municipal Regional Development Authority	[610,500]	
T248	AGENCY TOTAL	[14,769,848]	13,883,881
T249			
T250	DEPARTMENT OF HOUSING		
T251	Personal Services	[1,853,013]	1,801,379
T252	Other Expenses	[162,047]	153,945
T253	Elderly Rental Registry and Counselors	[1,035,431]	1,014,722
T254	Homeless Youth	[2,329,087]	2,282,505
T255	Subsidized Assisted Living Demonstration	2,084,241	
T256	Congregate Facilities Operation Costs	[7,336,204]	7,189,480

LCO No. 5821 **8** of 100

T257	Elderly Congregate Rent Subsidy	[1,982,065]	1,942,424
T258	Housing/Homeless Services	[78,628,792]	77,748,308
T259	Housing/Homeless Services - Municipality	[586,965]	<u>575,226</u>
T260	AGENCY TOTAL	[95,997,845]	94,792,230
T261			
T262	AGRICULTURAL EXPERIMENT STATION		
T263	Personal Services	[5,636,399]	5,479,344
T264	Other Expenses	[910,560]	865,032
T265	Mosquito Control	502,312	
T266	Wildlife Disease Prevention	92,701	
T267	AGENCY TOTAL	[7,141,972]	6,939,389
T268			
T269	HEALTH		
T270			
T271	DEPARTMENT OF PUBLIC HEALTH		
T272	Personal Services	[34,180,177]	33,270,303
T273	Other Expenses	[7,908,041]	<u>7,518,063</u>
T274	Community Health Services	[1,900,431]	1,866,646
T275	Rape Crisis	[558,104]	546,942
T276	Local and District Departments of Health	4,144,588	
T277	School Based Health Clinics	[11,039,012]	10,743,232
T278	AGENCY TOTAL	[59,730,353]	58,089,774
T279			
T280	OFFICE OF HEALTH STRATEGY		
T281	Personal Services	1,937,390	
T282	Other Expenses	38,042	
T283	AGENCY TOTAL	1,975,432	
T284			
T285	OFFICE OF THE CHIEF MEDICAL EXAMINER		
T286	Personal Services	[4,926,809]	4,789,527
T287	Other Expenses	1,435,536	
T288	Equipment	23,310	
T289	Medicolegal Investigations	22,150	
T290	AGENCY TOTAL	[6,407,805]	6,270,523
T291			
T292	DEPARTMENT OF DEVELOPMENTAL SERVICES		
T293	Personal Services	[206,888,083]	201,093,871

LCO No. 5821 **9** of 100

T294	Other Expenses	[16,590,769]	15,757,513
T295	Housing Supports and Services	350,000	<u> </u>
T296	Family Support Grants	3,700,840	
T297	Clinical Services	2,365,359	
T298	Workers' Compensation Claims	13,823,176	
T299	Behavioral Services Program	[22,478,496]	22,028,926
T300	Supplemental Payments for Medical Services	[3,761,425]	3,686,196
T301	ID Partnership Initiatives	[1,900,000]	1,529,000
T302	Emergency Placements		5,000,000
T303	Rent Subsidy Program	[4,879,910]	4,782,312
T304	Employment Opportunities and Day Services	[251,900,305]	250,382,413
T305	AGENCY TOTAL	[528,638,363]	524,499,606
T306			
T307	DEPARTMENT OF MENTAL HEALTH		
	AND ADDICTION SERVICES		
T308	Personal Services	[185,075,887]	<u>179,918,858</u>
T309	Other Expenses	[24,412,372]	23,191,753
T310	Housing Supports and Services	[23,269,681]	22,804,287
T311	Managed Service System	[56,505,032]	55,325,363
T312	Legal Services	700,144	
T313	Connecticut Mental Health Center	7,848,323	
T314	Professional Services	11,200,697	
T315	General Assistance Managed Care	[42,160,121]	41,339,713
T316	Workers' Compensation Claims	11,405,512	
T317	Nursing Home Screening	[636,352]	<u>623,625</u>
T318	Young Adult Services	[76,859,968]	<u>75,125,743</u>
T319	TBI Community Services	[8,779,723]	8,596,174
T320	Jail Diversion	[190,000]	<u>95,000</u>
T321	Behavioral Health Medications	6,720,754	
T322	Medicaid Adult Rehabilitation Option	[4,269,653]	4,184,260
T323	Discharge and Diversion Services	[24,533,818]	24,043,142
T324	Home and Community Based Services	[24,173,942]	23,746,667
T325	Nursing Home Contract	[417,953]	409,594
T326	Pre-Trial Account	[620,352]	
T327	Katie Blair House	15,000	
T328	Forensic Services	[10,140,895]	<u>9,922,892</u>
T329	Grants for Substance Abuse Services	17,788,229	
T330	Grants for Mental Health Services	65,874,535	
T331	Employment Opportunities	[8,901,815]	8,723,779

LCO No. 5821 **10** of 100

T332	AGENCY TOTAL	[612,500,758]	599,604,044
T333			
T334	PSYCHIATRIC SECURITY REVIEW BOARD		
T335	Personal Services	271,444	
T336	Other Expenses	[26,387]	25,068
T337	AGENCY TOTAL	[297,831]	296,512
T338			
T339	HUMAN SERVICES		
T340			
T341	DEPARTMENT OF SOCIAL SERVICES		
T342	Personal Services	[122,536,340]	117,199,907
T343	Other Expenses	[146,570,860]	139,311,834
T344	Genetic Tests in Paternity Actions	81,906	
T345	HUSKY B Program	5,320,000	
T346	Medicaid	[2,616,365,000]	2,608,368,000
T347	Old Age Assistance	[38,026,302]	39,826,302
T348	Aid To The Blind	584,005	
T349	Aid To The Disabled	[59,707,546]	61,107,546
T350	Temporary Family Assistance - TANF	[70,131,712]	75,131,712
T351	Emergency Assistance	1	
T352	Food Stamp Training Expenses	9,832	
T353	DMHAS-Disproportionate Share	108,935,000	
T354	Connecticut Home Care Program	[46,530,000]	44,350,000
T355	Human Resource Development-Hispanic Programs	[697,307]	1,197,307
T356	Community Residential Services	[571,064,720]	562,902,640
T357	Protective Services to the Elderly	785,204	
T358	Safety Net Services	[1,840,882]	<u>1,326,321</u>
T359	Refunds Of Collections	94,699	
T360	Services for Persons With Disabilities	[370,253]	273,897
T361	Nutrition Assistance	[837,039]	743,095
T362	State Administered General Assistance	19,334,722	
T363	Connecticut Children's Medical Center	10,125,737	
T364	Community Services	688,676	
T365	Human Service Infrastructure Community Action Program	[3,209,509]	3,149,619
T366	Teen Pregnancy Prevention	[1,271,286]	<u>1,245,860</u>
T367	Programs for Senior Citizens	[7,895,383]	
T368	Family Programs - TANF	[316,835]	<u>29,337</u>

LCO No. 5821 **11** of 100

T369	Domestic Violence Shelters	[5,353,162]	5,247,072
T370	Hospital Supplemental Payments	496,340,138	
T371	Human Resource Development-Hispanic Programs - Municipality	[4,120]	
T372	Teen Pregnancy Prevention - Municipality	[100,287]	98,281
T373	AGENCY TOTAL	[4,335,128,463]	4,303,808,650
T374			
T375	DEPARTMENT OF REHABILITATION SERVICES		
T376	Personal Services	[4,843,781]	6,630,843
T377	Other Expenses	[1,398,021]	1,435,685
T378	Educational Aid for Blind and Visually Handicapped Children	[4,040,237]	3,952,579
T379	Employment Opportunities - Blind & Disabled	[1,032,521]	<u>1,011,871</u>
T380	Vocational Rehabilitation - Disabled	[7,354,087]	<u>7,207,005</u>
T381	Supplementary Relief and Services	[45,762]	44,847
T382	Special Training for the Deaf Blind	[268,003]	<u>262,643</u>
T383	Connecticut Radio Information Service	[27,474]	20,194
T384	Independent Living Centers	[420,962]	309,407
T385	Programs for Senior Citizens		3,268,993
T386	Elderly Nutrition		4,626,390
T387	AGENCY TOTAL	[19,430,848]	28,770,457
T388			
T389	EDUCATION, MUSEUMS, LIBRARIES		
T390			
T391	DEPARTMENT OF EDUCATION		
T392	Personal Services	[16,264,240]	15,811,046
T393	Other Expenses	[3,261,940]	3,098,843
T394	Development of Mastery Exams Grades 4, 6, and 8	[10,443,016]	10,410,723
T395	Primary Mental Health	[383,653]	345,288
T396	Leadership, Education, Athletics in Partnership (LEAP)	[462,534]	312,211
T397	Adult Education Action	[216,149]	<u>194,534</u>
T398	Connecticut Writing Project	[30,000]	20,250
T399	Neighborhood Youth Centers	[650,172]	438,866
T400	Longitudinal Data Systems	[1,212,945]	<u>1,091,650</u>
T401	Sheff Settlement	11,027,361	
T402	Parent Trust Fund Program	[395,841]	267,193

LCO No. 5821 **12** of 100

T403	Regional Vocational-Technical School System	[133,918,454]	130,188,101
T404	Commissioner's Network	10,009,398	
T405	Local Charter Schools	[540,000]	540,000
T406	Bridges to Success	[40,000]	27,000
T407	K-3 Reading Assessment Pilot	[2,461,940]	2,215,782
T408	Talent Development	[650,000]	2,150,000
T409	School-Based Diversion Initiative	[1,000,000]	900,000
T410	Technical High Schools Other Expenses	[23,861,660]	22,668,577
T411	American School For The Deaf	[8,257,514]	7,857,514
T412	Regional Education Services	[350,000]	262,500
T413	Family Resource Centers	5,802,710	
T414	Charter Schools	116,964,132	
T415	Youth Service Bureau Enhancement	[648,859]	583,973
T416	Child Nutrition State Match	2,354,000	
T417	Health Foods Initiative	4,151,463	
T418	Vocational Agriculture	[10,228,589]	13,759,589
T419	Adult Education	20,383,960	
T420	Health and Welfare Services Pupils Private	[3,526,579]	3,438,415
	Schools		
T421	Education Equalization Grants	[2,017,131,405]	2,016,728,682
T422	Bilingual Education	[2,848,320]	<u>3,177,112</u>
T423	Priority School Districts	[38,103,454]	<u>37,150,868</u>
T424	Young Parents Program	[106,159]	<u>71,657</u>
T425	Interdistrict Cooperation	[3,050,000]	<u>1,537,500</u>
T426	School Breakfast Program	2,158,900	
T427	Excess Cost - Student Based	[142,119,782]	<u>140,619,782</u>
T428	Youth Service Bureaus	2,598,486	
T429	Open Choice Program	[40,090,639]	39,138,373
T430	Magnet Schools	326,508,158	
T431	After School Program	4,720,695	
T432	AGENCY TOTAL	[2,968,933,107]	<u>2,961,685,292</u>
T433			
T434	OFFICE OF EARLY CHILDHOOD		
T435	Personal Services	[7,791,962]	<u>7,574,843</u>
T436	Other Expenses	[411,727]	<u>391,141</u>
T437	Birth to Three	21,446,804	
T438	Evenstart	[437,713]	<u>295,456</u>
T439	2Gen - TANF	[750,000]	<u>412,500</u>
T440	Nurturing Families Network	10,230,303	

LCO No. 5821 13 of 100

T441	Head Start Services	[5,186,978]	5,083,238
T442	Care4Kids TANF/CCDF	130,032,034	
T443	Child Care Quality Enhancements	6,855,033	
T444	Early Head Start-Child Care Partnership	1,130,750	
T445	Early Care and Education	101,507,832	
T446	Smart Start	3,325,000	
T447	AGENCY TOTAL	[289,106,136]	288,284,934
T448			
T449	STATE LIBRARY		
T450	Personal Services	[5,019,931]	4,880,054
T451	Other Expenses	[426,673]	405,339
T452	State-Wide Digital Library	[1,750,193]	1,575,174
T453	Interlibrary Loan Delivery Service	[276,232]	248,609
T454	Legal/Legislative Library Materials	[638,378]	574,540
T455	Support Cooperating Library Service Units	[184,300]	124,402
T456	Connecticard Payments	[781,820]	703,638
T457	AGENCY TOTAL	[9,077,527]	8,511,756
T458			
T459	OFFICE OF HIGHER EDUCATION		
T460	Personal Services	[1,428,180]	<u>1,425,036</u>
T461	Other Expenses	[69,964]	66,466
T462	Minority Advancement Program	[1,789,690]	<u>1,610,721</u>
T463	National Service Act	[260,896]	234,806
T464	Minority Teacher Incentive Program	[355,704]	320,134
T465	Roberta B. Willis Scholarship Fund	33,388,637	
T466	AGENCY TOTAL	[37,293,071]	<u>37,045,800</u>
T467			
T468	UNIVERSITY OF CONNECTICUT		
T469	Operating Expenses	[176,494,509]	<u>171,494,997</u>
T470	Workers' Compensation Claims	2,271,228	
T471	Next Generation Connecticut	[17,353,856]	<u>16,865,367</u>
T472	AGENCY TOTAL	[196,119,593]	<u>190,631,592</u>
T473			
T474	UNIVERSITY OF CONNECTICUT HEALTH CENTER		
T475	Operating Expenses	[106,746,848]	103,772,410
T476	AHEC	374,566	
T477	Workers' Compensation Claims	4,324,771	
T478	Bioscience	[11,567,183]	11,261,097

LCO No. 5821 **14** of 100

T479	AGENCY TOTAL	[123,013,368]	119,732,844
T480			
T481	TEACHERS' RETIREMENT BOARD		
T482	Personal Services	[1,606,365]	<u>1,561,604</u>
T483	Other Expenses	[468,134]	444,727
T484	Retirement Contributions	[1,332,368,000]	1,292,314,000
T485	Retirees Health Service Cost	14,575,250	
T486	Municipal Retiree Health Insurance Costs	4,644,673	
T487	AGENCY TOTAL	[1,353,662,422]	1,313,540,254
T488			
T489	CONNECTICUT STATE COLLEGES AND UNIVERSITIES		
T490	Workers' Compensation Claims	3,289,276	
T491	Charter Oak State College	[2,263,617]	<u>2,950,543</u>
T492	Community Tech College System	[138,243,937]	134,043,547
T493	Connecticut State University	[142,230,435]	138,303,424
T494	Board of Regents	366,875	
T495	Developmental Services	[9,168,168]	8,912,702
T496	Outcomes-Based Funding Incentive	[1,236,481]	1,202,027
T497	Institute for Municipal and Regional Policy	[994,650]	<u>450,000</u>
T498	AGENCY TOTAL	[297,793,439]	289,518,394
T499			
T500	CORRECTIONS		
T501			
T502	DEPARTMENT OF CORRECTION		
T503	Personal Services	[382,622,893]	371,925,062
T504	Other Expenses	[66,727,581]	63,378,930
T505	Workers' Compensation Claims	26,871,594	
T506	Inmate Medical Services	72,383,992	
T507	Board of Pardons and Paroles	[6,415,288]	6,260,389
T508	STRIDE	[108,656]	<u>73,342</u>
T509	Program Evaluation	[75,000]	
T510	Aid to Paroled and Discharged Inmates	3,000	
T511	Legal Services To Prisoners	797,000	
T512	Volunteer Services	[129,460]	<u>87,385</u>
T513	Community Support Services	33,909,614	
T514	AGENCY TOTAL	[590,044,078]	575,690,308
T515			

LCO No. 5821 **15** of 100

T516	DEPARTMENT OF CHILDREN AND FAMILIES		
T517	Personal Services	[273,254,796]	266,242,164
T518	Other Expenses	[30,416,026]	28,887,225
T519	Workers' Compensation Claims	12,578,720	
T520	Family Support Services	867,677	
T521	Differential Response System	7,764,046	
T522	Regional Behavioral Health Consultation	1,619,023	
T523	Health Assessment and Consultation	1,082,532	
T524	Grants for Psychiatric Clinics for Children	14,979,041	
T525	Day Treatment Centers for Children	6,759,728	
T526	Child Abuse and Neglect Intervention	10,116,287	
T527	Community Based Prevention Programs	7,637,305	
T528	Family Violence Outreach and Counseling	2,547,289	
T529	Supportive Housing	18,479,526	
T530	No Nexus Special Education	2,151,861	
T531	Family Preservation Services	6,070,574	
T532	Substance Abuse Treatment	9,840,612	
T533	Child Welfare Support Services	1,757,237	
T534	Board and Care for Children - Adoption	98,735,921	
T535	Board and Care for Children - Foster	135,345,435	
T536	Board and Care for Children - Short-term and Residential	90,339,295	
T537	Individualized Family Supports	6,552,680	
T538	Community Kidcare	37,968,191	
T539	Covenant to Care	[136,273]	133,548
T540	AGENCY TOTAL	[777,000,075]	768,455,917
T541			
T542	JUDICIAL		
T543			
T544	JUDICIAL DEPARTMENT		
T545	Personal Services	[325,432,553]	325,017,550
T546	Other Expenses	[60,639,025]	<u>59,839,025</u>
T547	Forensic Sex Evidence Exams	1,348,010	
T548	Alternative Incarceration Program	[49,538,792]	49,452,837
T549	Justice Education Center, Inc.	466,217	
T550	Juvenile Alternative Incarceration	[20,683,458]	19,919,286
T551	Probate Court	[4,450,000]	4,350,000
T552	Workers' Compensation Claims	6,042,106	

LCO No. 5821 **16** of 100

T553	Youthful Offender Services	[10,445,555]	9,653,277
T554	Victim Security Account	8,792	
T555	Children of Incarcerated Parents	[544,503]	490,053
T556	Legal Aid	[1,552,382]	<u>1,397,144</u>
T557	Youth Violence Initiative	1,925,318	
T558	Youth Services Prevention	3,187,174	
T559	Children's Law Center	[102,717]	92,445
T560	Juvenile Planning	[333,792]	208,620
T561	Juvenile Justice Outreach Services	[11,149,525]	10,566,795
T562	Board and Care for Children - Short-term and Residential	[6,564,318]	6,285,334
T563	AGENCY TOTAL	[504,414,237]	500,249,983
T564			
T565	PUBLIC DEFENDER SERVICES COMMISSION		
T566	Personal Services	[40,042,553]	38,260,790
T567	Other Expenses	1,173,363	
T568	Assigned Counsel	22,442,284	
T569	Expert Witnesses	[3,234,137]	2,875,604
T570	Training And Education	119,748	
T571	AGENCY TOTAL	[67,012,085]	64,871,789
T572			
T573	NON-FUNCTIONAL		
T574			
T575	DEBT SERVICE - STATE TREASURER		
T576	Debt Service	1,858,767,569	
T577	UConn 2000 - Debt Service	210,955,639	
T578	CHEFA Day Care Security	5,500,000	
T579	Pension Obligation Bonds - TRB	118,400,521	
T580	Municipal Restructuring	20,000,000	
T581	AGENCY TOTAL	2,213,623,729	
T582			
T583	STATE COMPTROLLER - MISCELLANEOUS		
T584	Nonfunctional - Change to Accruals	2,985,705	
T585			
T586	STATE COMPTROLLER - FRINGE BENEFITS		
T587	Unemployment Compensation	6,465,764	
T588	State Employees Retirement Contributions	[1,324,658,878]	1,165,586,416

LCO No. 5821 **17** of 100

T589	Higher Education Alternative Retirement System	1,000	
T590	Pensions and Retirements - Other Statutory	1,657,248	
T591	Judges and Compensation Commissioners Retirement	27,427,480	
T592	Insurance - Group Life	[8,235,900]	<u>8,270,468</u>
T593	Employers Social Security Tax	[197,818,172]	<u>199,077,427</u>
T594	State Employees Health Service Cost	[707,332,481]	<u>655,811,120</u>
T595	Retired State Employees Health Service Cost	[844,099,000]	687,599,000
T596	Other Post Employment Benefits	91,200,000	
T597	AGENCY TOTAL	[3,208,895,923]	2,843,095,923
T598			
T599	RESERVE FOR SALARY ADJUSTMENTS		
T600	Reserve For Salary Adjustments	[484,497,698]	99,232,684
T601			
T602	WORKERS' COMPENSATION CLAIMS - ADMINISTRATIVE SERVICES		
T603	Workers' Compensation Claims	7,605,530	
T604			
T605	TOTAL - GENERAL FUND	[19,885,371,203]	19,019,669,599
T606			
T607	LESS:		
T608			
T609	Unallocated Lapse	[-51,765,570]	<u>-9,515,570</u>
T610	Unallocated Lapse - Legislative	[-1,000,000]	
T611	Unallocated Lapse - Judicial	[-8,000,000]	<u>-5,000,000</u>
T612	Statewide Hiring Reduction - Executive	-7,000,000	
T613	Targeted Savings	[-150,878,179]	
T614	Achieve Labor Concessions	[-867,600,000]	
T615	Municipal Aid Savings	[-8,500,000]	
T616			
T617	NET - GENERAL FUND	[18,790,627,454]	18,998,154,029

- 7 Sec. 2. (Effective July 1, 2018) The amounts appropriated for the fiscal
- 8 year ending June 30, 2019, in section 2 of public act 17-2 of the June
- 9 special session regarding the SPECIAL TRANSPORTATION FUND
- 10 are amended to read as follows:

LCO No. 5821 **18** of 100

T618		2018-2019	
T619	GENERAL GOVERNMENT		
T620			
T621	DEPARTMENT OF ADMINISTRATIVE SERVICES		
T622	State Insurance and Risk Mgmt Operations	8,508,924	
T623			
T624	REGULATION AND PROTECTION		
T625			
T626	DEPARTMENT OF MOTOR VEHICLES		
T627	Personal Services	49,296,260	
T628	Other Expenses	15,397,378	
T629	Equipment	468,756	
T630	Commercial Vehicle Information Systems and Networks Project	214,676	
T631	AGENCY TOTAL	65,377,070	
T632			
T633	CONSERVATION AND DEVELOPMENT		
T634			
T635	DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
T636	Personal Services	2,060,488	
T637	Other Expenses	701,974	
T638	AGENCY TOTAL	2,762,462	
T639			
T640	TRANSPORTATION		
T641			
T642	DEPARTMENT OF TRANSPORTATION		
T643	Personal Services	175,874,964	
T644	Other Expenses	53,214,223	
T645	Equipment	1,341,329	
T646	Minor Capital Projects	449,639	
T647	Highway Planning And Research	3,060,131	
T648	Rail Operations	[198,225,900]	<u>211,673,193</u>
T649	Bus Operations	[168,421,676]	191,687,787
T650	ADA Para-transit Program	[38,039,446]	41,839,446
T651	Non-ADA Dial-A-Ride Program	1,576,361	
T652	Pay-As-You-Go Transportation Projects	13,629,769	
T653	Port Authority	400,000	

LCO No. 5821 **19** of 100

T654	Transportation to Work	2,370,629	
T655	AGENCY TOTAL	[656,604,067]	697,117,471
T656			
T657	HUMAN SERVICES		
T658			
T659	DEPARTMENT OF SOCIAL SERVICES		
T660			
T661	NON-FUNCTIONAL		
T662			
T663	DEBT SERVICE - STATE TREASURER		
T664	Debt Service	[680,223,716]	651,223,716
T665			
T666	STATE COMPTROLLER - MISCELLANEOUS		
T667	Nonfunctional - Change to Accruals	213,133	
T668	C		
T669	STATE COMPTROLLER - FRINGE BENEFITS		
T670	Unemployment Compensation	203,548	
T671	State Employees Retirement Contributions	[144,980,942]	126,280,942
T672	Insurance - Group Life	277,357	
T673	Employers Social Security Tax	15,674,834	
T674	State Employees Health Service Cost	[50,218,403]	46,618,403
T675	Other Post Employment Benefits	6,000,000	
T676	AGENCY TOTAL	[217,355,084]	<u>195,055,084</u>
T677			
T678	RESERVE FOR SALARY ADJUSTMENTS		
T679	Reserve For Salary Adjustments	2,301,186	
T680			
T681	WORKERS' COMPENSATION CLAIMS - ADMINISTRATIVE SERVICES		
T682	Workers' Compensation Claims	6,723,297	
T683			
T684	TOTAL - SPECIAL TRANSPORTATION FUND	[1,640,068,939]	1,629,282,343
T685			
T686	LESS:		
T687			
T688	Unallocated Lapse	-12,000,000	
T689			

LCO No. 5821 **20** of 100

T690	NET - SPECIAL TRANSPORTATION FUND	[1,628,068,939]	1,617,282,343
1070		[-,,,,	

- Sec. 3. (*Effective July 1, 2018*) The amounts appropriated for the fiscal
- 12 year ending June 30, 2019, in section 6 of public act 17-2 of the June
- 13 special session, as amended by section 17 of public act 17-4 of the June
- 14 special session, regarding the INSURANCE FUND are amended to
- 15 read as follows:

T691		2018-2019	
T692	GENERAL GOVERNMENT		
T693			
T694	OFFICE OF POLICY AND MANAGEMENT		
T695	Personal Services	313,882	
T696	Other Expenses	6,012	
T697	Fringe Benefits	200,882	
T698	AGENCY TOTAL	520,776	
T699			
T700	REGULATION AND PROTECTION		
T701			
T702	INSURANCE DEPARTMENT		
T703	Personal Services	13,796,046	
T704	Other Expenses	1,727,807	
T705	Equipment	52,500	
T706	Fringe Benefits	10,938,946	
T707	Indirect Overhead	466,740	
T708	AGENCY TOTAL	26,982,039	
T709			
T710	OFFICE OF THE HEALTHCARE ADVOCATE		
T711	Personal Services	[1,683,355]	<u>1,596,950</u>
T712	Other Expenses	305,000	
T713	Equipment	[15,000]	<u>5,000</u>
T714	Fringe Benefits	[1,329,851]	<u>1,253,599</u>
T715	Indirect Overhead	106,630	
T716	AGENCY TOTAL	[3,439,836]	3,267,179
T717			
T718	CONSERVATION AND DEVELOPMENT		
T719			

LCO No. 5821 **21** of 100

T720	DEPARTMENT OF HOUSING		
T721	Crumbling Foundations	110,844	
T722	AGENCY TOTAL	110,844	
T723			
T724	HEALTH		
T725			
T726	DEPARTMENT OF PUBLIC HEALTH		
T727	Needle and Syringe Exchange Program	459,416	
T728	Children's Health Initiatives	2,935,769	
T729	AIDS Services	4,975,686	
T730	Breast and Cervical Cancer Detection and Treatment	2,150,565	
T731	Immunization Services	48,018,326	
T732	X-Ray Screening and Tuberculosis Care	965,148	
T733	Venereal Disease Control	197,171	
T734	AGENCY TOTAL	59,702,081	
T735			
T736	OFFICE OF HEALTH STRATEGY		
T737	Personal Services	[560,785]	836,433
T738	Other Expenses	[2,386,767]	2,136,767
T739	Equipment		<u>10,000</u>
T740	Fringe Benefits	[430,912]	738,151
T741	AGENCY TOTAL	[3,378,464]	3,721,351
T742			
T743	DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
T744	Managed Service System	408,924	
T745			
T746	HUMAN SERVICES		
T747			
T748	DEPARTMENT OF SOCIAL SERVICES		
T749	Fall Prevention	[376,023]	
T750			
T751	STATE DEPARTMENT ON AGING		
T752			
T753	DEPARTMENT OF REHABILITATION SERVICES		
T754	Fall Prevention		376,023
T755			

LCO No. 5821 **22** of 100

T756	NON-FUNCTIONAL		
T757			
T758	STATE COMPTROLLER -		
	MISCELLANEOUS		
T759	Nonfunctional - Change to Accruals	116,945	
T760			
T761	TOTAL - INSURANCE FUND	[95,035,932]	95,206,162

- Sec. 4. (Effective July 1, 2018) The amounts appropriated for the fiscal
- 17 year ending June 30, 2019, in section 10 of public act 17-2 of the June
- 18 special session regarding the TOURISM FUND are amended to read as
- 19 follows:

T762		2018-2019	
T763	CONSERVATION AND DEVELOPMENT		
T764			
T765	DEPARTMENT OF ECONOMIC AND		
	COMMUNITY DEVELOPMENT		
T766	Statewide Marketing	4,130,912	
T767	Hartford Urban Arts Grant	242,371	
T768	New Britain Arts Council	39,380	
T769	Main Street Initiatives	100,000	
T770	Neighborhood Music School	80,540	
T771	Nutmeg Games	40,000	
T772	Discovery Museum	196,895	
T773	National Theatre of the Deaf	78,758	
T774	Connecticut Science Center	446,626	
T775	CT Flagship Producing Theaters Grant	259,951	
T776	Performing Arts Centers	<i>7</i> 87,571	
T777	Performing Theaters Grant	306,753	
T778	Arts Commission	1,497,298	
T779	Art Museum Consortium	287,313	
T780	Litchfield Jazz Festival	29,000	
T781	Arte Inc.	20,735	
T782	CT Virtuosi Orchestra	15,250	
T783	Barnum Museum	20,735	
T784	Various Grants	393,856	
T785	<u>CT Open</u>		<u>250,000</u>

LCO No. 5821 **23** of 100

T786	Greater Hartford Arts Council	74,079	
T787	Stepping Stones Museum for Children	30,863	
T788	Maritime Center Authority	303,705	
T789	Connecticut Humanities Council	850,000	
T790	Amistad Committee for the Freedom Trail	36,414	
T791	New Haven Festival of Arts and Ideas	414,511	
T792	New Haven Arts Council	52,000	
T793	Beardsley Zoo	253,879	
T794	Mystic Aquarium	322,397	
T795	Northwestern Tourism	400,000	
T796	Eastern Tourism	400,000	
T797	Central Tourism	400,000	
T798	Twain/Stowe Homes	81,196	
T799	Cultural Alliance of Fairfield	52,000	
T800	AGENCY TOTAL	[12,644,988]	12,894,988

- Sec. 5. Section 12 of public act 17-2 of the June special session is repealed and the following is substituted in lieu thereof (*Effective July* 22 1, 2018):
- 23 (a) Notwithstanding the provisions of sections 2-35, 4-73, 10a-77, 24 10a-99, 10a-105 and 10a-143 of the general statutes, the Secretary of the 25 Office of Policy and Management may make reductions in allotments 26 in any budgeted agency and fund of the state for the fiscal [years] year 27 ending June 30, 2018, [and June 30, 2019,] in order to reduce labor-28 management expenditures by \$700,000,000 for [the] said fiscal year. 29 [ending June 30, 2018, and by \$867,600,000 for the fiscal year ending 30 June 30, 2019.]
- 31 (b) Notwithstanding the provisions of sections 10a-77, 10a-99, 10a-32 105 and 10a-143 of the general statutes, any reductions in allotments 33 pursuant to subsection (a) of this section that are applicable to the 34 Connecticut State Colleges and Universities, The University of 35 Connecticut and The University of Connecticut Health Center shall be 36 credited to the General Fund.
- 37 Sec. 6. Section 13 of public act 17-2 of the June special session is

LCO No. 5821 **24** of 100

repealed and the following is substituted in lieu thereof (*Effective July* 39 1, 2018):

- (a) The Secretary of the Office of Policy and Management may make reductions in allotments for the executive branch for the fiscal years ending June 30, 2018, and June 30, 2019, in order to achieve budget savings in the General Fund of \$42,250,000 in the fiscal year ending June 30, 2018, and [\$45,000,000] \$9,515,570 in the fiscal year ending June 30, 2019.
- 46 (b) The Secretary of the Office of Policy and Management may make 47 reductions in allotments for the legislative branch for the fiscal [years] 48 year ending June 30, 2018, [and June 30, 2019,] in order to achieve 49 budget savings of \$1,000,000 in the General Fund during [each such] 50 said fiscal year. Such reductions shall be achieved as determined by 51 the president pro tempore and majority leader of the Senate, the 52 speaker and majority leader of the House of Representatives, the 53 Senate Republican president pro tempore and the minority leader of 54 the House of Representatives.
 - (c) The Secretary of the Office of Policy and Management may make reductions in allotments for the judicial branch for the fiscal years ending June 30, 2018, and June 30, 2019, in order to achieve budget savings in the General Fund of \$3,000,000 in the fiscal year ending June 30, 2018, and [\$8,000,000] \$5,000,000 in the fiscal year ending June 30, 2019. Such reductions shall be achieved as determined by the Chief Justice and Chief Public Defender.

55

56

57

58

59

60

61

- Sec. 7. Section 14 of public act 17-2 of the June special session is repealed and the following is substituted in lieu thereof (*Effective July* 44 1, 2018):
- The Secretary of the Office of Policy and Management may make reductions in allotments in any budgeted agency of the state in order to achieve targeted budget savings in the General Fund of \$111,814,090 for the fiscal year ending June 30, 2018. [, and \$150,878,179 for the fiscal year ending June 30, 2019.]

LCO No. 5821 **25** of 100

78

79

80

81

82

83

84

85

86

87

88

89

90

91

92

93

94

95

96

97

98

99

100101

70 Sec. 8. (Effective July 1, 2018) The sum of \$299,200,000 of the amount 71 appropriated in section 1 of public act 17-2 of the June special session, 72 as amended by section 16 of public act 17-4 of the June special session 73 and section 1 of public act 17-1 of the January special session, to the 74 Department of Social Services, for Hospital Supplemental Payments, 75 for the fiscal year ending June 30, 2018, shall not lapse on said date, 76 and such amount shall be carried forward and made available for such 77 purpose for the fiscal year ending June 30, 2019.

Sec. 9. (Effective July 1, 2018) The sum of \$21,000,000 of the amount appropriated in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session and section 1 of public act 17-1 of the January special session, to the Department of Social Services, for Medicaid, for the fiscal year ending June 30, 2018, shall not lapse on said date, and such amount shall be carried forward and made available for such purpose for the fiscal year ending June 30, 2019.

Sec. 10. (Effective July 1, 2018) Notwithstanding any provision of the general statutes or any public or special act, the Secretary of the Office of Policy and Management shall not reduce allotment requisitions or allotments in force concerning any of the following in order to achieve any unallocated lapse in the General Fund pursuant to section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session, section 1 of public act 17-1 of the January special session and section 1 of this act, or section 13 of public act 17-2 of the June special session, as amended by this act, for the fiscal year ending June 30, 2019: (1) Aid to municipalities, including education equalization aid grants, established and paid under sections 10-262h and 10-262i of the general statutes; (2) mental health and substance abuse services; (3) the Connecticut Children's Medical Center; (4) the Justice Education Center, Inc.; (5) the Connecticut Youth Employment Program; (6) fire training schools; and (7) the Youth Violence Initiative.

Sec. 11. Subsection (c) of section 10-183t of the general statutes is

LCO No. 5821 **26** of 100

repealed and the following is substituted in lieu thereof (*Effective July* 1, 2018):

- (c) (1) On and after July 1, 2000, the board shall pay a subsidy equal to the subsidy paid in the fiscal year ending June 30, 2000, to the board of education or to the state, if applicable, on behalf of any member who is receiving retirement benefits or a disability allowance from the system, the spouse of such member, the surviving spouse of such member, or a disabled dependent of such member if there is no spouse or surviving spouse, who is participating in a health insurance plan maintained by a board of education or by the state, if applicable. Such payment shall not exceed the actual cost of such insurance.
- (2) With respect to any person participating in any such plan pursuant to subsection (b) of this section, the state shall appropriate to the board one-third of the cost of the subsidy, except that, for the fiscal year ending June 30, 2013, the state shall appropriate twenty-five per cent of the cost of the subsidy. On and after July 1, 2018, for the fiscal year ending June 30, 2019, and for each fiscal year thereafter, fifty per cent of the total amount appropriated by the state in each such fiscal year for the state's share of the cost of such subsidies shall be paid to the board on or before July first of such fiscal year, and the remaining fifty per cent of such total amount shall be paid to the board on or before December first of such fiscal year.
 - (3) No payment to a board of education pursuant to this subsection may be used to reduce the amount of any premium payment on behalf of any such member, spouse, surviving spouse, or disabled dependent, made by such board pursuant to any agreement in effect on July 1, 1990. On and after July 1, 2012, the board shall pay a subsidy of two hundred twenty dollars per month on behalf of the member, spouse or the surviving spouse of such member who: [(1)] (A) Has attained the normal retirement age to participate in Medicare, [(2)] (B) is not eligible for Medicare Part A without cost, and [(3)] (C) contributes at least two hundred twenty dollars per month towards his or her medical and prescription drug plan provided by the board of

LCO No. 5821 **27** of 100

136 education.

149

150

151

152

153

154

155

156

157

158

159

160

161

162

163

164

165

166

167

168

137 Sec. 12. (Effective from passage) Notwithstanding the provisions of 138 subsections (a) to (d), inclusive, of section 16-245m of the general 139 statutes, for the fiscal years ending June 30, 2018, and June 30, 2019, the 140 Public Utilities Regulatory Authority shall authorize the disbursement 141 of sixty-three million five hundred thousand dollars in the fiscal year 142 ending June 30, 2018, and fifty-three million five hundred thousand 143 dollars in the fiscal year ending June 30, 2019, from the Energy 144 Conservation and Load Management Funds established pursuant to 145 subsections. The amount disbursed from each Energy 146 Conservation and Load Management Fund shall be proportionately 147 based on the receipts received by each of said funds. Such 148 disbursements shall be deposited in the General Fund.

Sec. 13. Section 17b-256f of the 2018 supplement to the general statutes, as amended by section 6 of public act 17-1 of the January special session, is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

The Commissioner of Social Services shall [establish eligibility] increase income disregards used to determine eligibility by the Department of Social Services for the federal Qualified Medicare Beneficiary, the Specified Low-Income Medicare Beneficiary and the Qualifying Individual programs, administered in accordance with the provisions of 42 USC 1396d(p), by such amounts that shall result in persons with income that is (1) less than [one hundred] two hundred eleven per cent of the federal poverty level qualifying for the Qualified Medicare Beneficiary program, (2) at or above [one hundred] two hundred eleven per cent of the federal poverty level but less than [one hundred twenty] two hundred thirty-one per cent of the federal poverty level qualifying for the Specified Low-Income Medicare Beneficiary program, and (3) at or above [one hundred twenty] two hundred thirty-one per cent of the federal poverty level but less than [one hundred thirty-five] two hundred forty-six per cent of the federal poverty level qualifying for the Qualifying Individual program. The

LCO No. 5821 28 of 100

169 commissioner shall not apply an asset test for eligibility under the

- 170 Medicare Savings Program. The commissioner shall not consider as
- income Aid and Attendance pension benefits granted to a veteran, as
- defined in section 27-103, or the surviving spouse of such veteran. The
- 173 Commissioner of Social Services, pursuant to section 17b-10, may
- implement policies and procedures to administer the provisions of this
- section while in the process of adopting such policies and procedures
- in regulation form, provided the commissioner prints notice of the
- intent to adopt the regulations on the department's Internet web site
- and the eRegulations System not later than twenty days after the date
- of implementation. Such policies and procedures shall be valid until
- the time final regulations are adopted.
- 181 Sec. 14. Section 23-15h of the 2018 supplement to the general statutes
- is repealed and the following is substituted in lieu thereof (*Effective July*
- 183 1, 2018):
- 184 (a) There is established an account to be known as the Passport to
- the Parks account which shall be a separate, nonlapsing account within
- the General Fund. Moneys in such account shall be used to provide
- 187 expenses of the Council on Environmental Quality, beginning with the
- 188 fiscal year ending June 30, 2019, and for the care, maintenance,
- 189 operation and improvement of state parks and campgrounds, the
- 190 funding of soil and water conservation districts and the funding of
- environmental review teams, in accordance with subsection (b) of this
- 192 <u>section</u>. Any moneys in such account may be expended only pursuant
- to an appropriation by the General Assembly. All funds collected from
- the Passport to the Parks Fee established pursuant to section 14-49b
- shall be deposited into the Passport to the Parks account. Such account
- shall contain all moneys required by law to be deposited in such
- 197 account. Such account may receive funds from private or public
- 198 sources, including, but not limited to, any municipal government or
- 199 the federal government. Such account shall contain subaccounts as
- 200 required by section 23-15b.
- 201 (b) For the fiscal year beginning July 1, 2018, and each fiscal year

LCO No. 5821 29 of 100

thereafter, the sum of one hundred thousand dollars shall be paid by

- 203 the Department of Energy and Environmental Protection from the
- 204 Passport to the Parks account to each of the following entities: (1) The
- 205 <u>Connecticut River Coastal Conservation District, (2) the Eastern</u>
- 206 <u>Conservation District, (3) the North Central Conservation District, (4)</u>
- 207 the Northwest Conservation District, (5) the Southwest Conservation
- 208 District, (6) the Connecticut Environmental Review Team, and (7) the
- 209 Connecticut Council on Water and Soil Conservation.
- 210 Sec. 15. (Effective July 1, 2018) The sum of \$1,500,000 dollars
- appropriated in section 1 of public act 17-2 of the June special session,
- as amended by section 16 of public act 17-4 of the June special session,
- section 1 of public act 17-1 of the January special session and section 1
- 214 of this act, to the Department of Education, for Talent Development,
- 215 for the fiscal year ending June 30, 2019, shall be for the purpose of
- 216 providing funding on a state-wide basis for the teacher education and
- 217 mentoring program established under section 10-1450 of the general
- 218 statutes.
- Sec. 16. (NEW) (Effective July 1, 2018) For the fiscal year ending June
- 30, 2019, and for each fiscal year thereafter, the Comptroller shall fund
- the fringe benefit costs for employees of the community college system
- 222 who are supported by resources other than the General Fund in an
- amount not to exceed \$16,200,000 from the resources appropriated for
- 224 State Comptroller-Fringe Benefits. Nothing in this section shall change
- 225 the fringe benefit support provided to the community college system
- 226 for General Fund supported employees from the resources
- 227 appropriated for State Comptroller-Fringe Benefits.
- 228 Sec. 17. (Effective July 1, 2018) Grants given by the Judicial
- 229 Department for the Youth Violence Initiative for the fiscal year ending
- June 30, 2019, shall include grants to Danbury, Waterbury, West Haven
- 231 and Meriden.
- 232 Sec. 18. (Effective July 1, 2018) The sum of \$2,000,000 appropriated in
- section 1 of public act 17-2 of the June special session, as amended by

LCO No. 5821 30 of 100

section 16 of public act 17-4 of the June special session, section 1 of

- public act 17-1 of the January special session and section 1 of this act, to
- the Department of Veterans Affairs, for Personal Services, for the fiscal
- year ending June 30, 2019, shall be for the purpose of achieving dual
- 238 licensure for the Connecticut Veterans Home and Hospital as a chronic
- 239 disease hospital and a skilled nursing facility no later than January 1,
- 240 2021.
- Sec. 19. (Effective July 1, 2018) The following sums appropriated in
- section 1 of public act 17-2 of the June special session, as amended by
- section 16 of public act 17-4 of the June special session, section 1 of
- 244 public act 17-1 of the January special session and section 1 of this act,
- 245 for the fiscal year ending June 30, 2019, shall be for the purpose of
- 246 providing assistance to persons residing in the state who were
- 247 displaced by Hurricane Maria as follows: (1) \$400,000 to the
- 248 Department of Education, for Bilingual Education, to be distributed to
- 249 the top six school districts with the largest concentration of Hurricane
- 250 Maria evacuees; (2) \$600,000 to the Department of Housing, for
- 251 Housing/Homeless Services, to fund security deposits and first month
- rent to those evacuees impacted by Hurricane Maria; and (3) \$500,000
- 253 to the Department of Social Services, for Human Resource
- 254 Development-Hispanic Programs, as follows: \$90,000 to the Hispanic
- 255 Coalition Inc. in Waterbury, \$90,000 to Junta For Progressive Action in
- New Haven, \$90,000 to Family Resource Center in Hartford, \$90,000 to
- 257 Caribe Youth Leaders in Waterbury, \$40,000 to Casa Boricua in
- 258 Meriden, \$40,000 to Human Resource Agency of New Britain Inc. in
- New Britain, \$40,000 to YMCA of Greater Hartford, Larson Center and
- 260 \$20,000 to Thames Valley Council for Community Action in New
- 261 London.
- Sec. 20. Subsection (a) of section 4-30a of the 2018 supplement to the
- 263 general statutes is repealed and the following is substituted in lieu
- 264 thereof (*Effective May 15, 2018*):
- (a) (1) All revenue in excess of three billion one hundred fifty million dollars received by the state each fiscal year from estimated

LCO No. 5821 31 of 100

and final payments of the personal income tax imposed under chapter

- 268 229 shall be transferred by the Treasurer to a special fund to be known
- as the Budget Reserve Fund. On and after July 1, 2018, the threshold
- amount shall be adjusted annually by the compound annual growth
- 271 rate of personal income in the state over the preceding five calendar
- 272 years, using data reported by United States Bureau of Economic
- 273 Analysis.

282

283

284

285

286

287

288

289

290

291

292

293

294

295

296

297

298

299

- 274 (2) The General Assembly may amend the threshold amount of
- 275 three billion one hundred fifty million dollars, by vote of at least three-
- 276 fifths of the members of each house of the General Assembly, due to
- 277 changes in state or federal tax law or policy or significant adjustments
- 278 <u>to economic growth or tax collections.</u>
- Sec. 21. Subsection (aa) of section 3-20 of the 2018 supplement to the
- 280 general statutes is repealed and the following is substituted in lieu
- 281 thereof (*Effective May 15, 2018*):
 - (aa) (1) For each fiscal year during which general obligation bonds or credit revenue bonds issued on and after May 15, 2018, and prior to July 1, 2020, shall be outstanding, the state of Connecticut shall comply with the provisions of (A) section 4-30a of the general statutes, revision of 1958, revised to January 1, 2017, as amended by section 704 of public act 17-2 of the June special session and section 20 of this act, (B) section 2-33c in effect on October 31, 2017, (C) section 2-33a of the general statutes, revision of 1958, revised to January 1, 2017, as amended by section 709 of public act 17-2 of the June special session, (D) subsections (d) and (g) of this section, revision of 1958, revised to January 1, 2017, as amended by sections 710 and 711 of public act 17-2 of the June special session, and (E) section 3-21 of the general statutes, revision of 1958, revised to January 1, 2017, as amended by section 712 of public act 17-2 of the June special session. The state of Connecticut does hereby pledge to and agree with the holders of any bonds, notes and other obligations issued pursuant to subdivision (2) of this subsection that no public or special act of the General Assembly taking effect on or after May 15, 2018, and prior to July 1, [2028] 2023, shall

LCO No. 5821 32 of 100

alter the obligation to comply with the provisions of the sections and subsections set forth in subparagraphs (A) to (E), inclusive, of this subdivision, until such bonds, notes or other obligations, together with the interest thereon, are fully met and discharged, provided nothing in this subsection shall preclude such alteration (i) if and when adequate provision shall be made by law for the protection of the holders of such bonds, or (ii) (I) if and when the Governor declares an emergency or the existence of extraordinary circumstances, in which the provisions of section 4-85 are invoked, (II) at least three-fifths of the members of each chamber of the General Assembly vote to alter such required compliance during the fiscal year for which the emergency or existence of extraordinary circumstances are determined, and (III) any such alteration is for the fiscal year in progress only.

(2) The Treasurer shall include this pledge and undertaking in general obligation bonds and credit revenue bonds issued on or after May 15, 2018, and prior to July 1, 2020, provided such pledge and undertaking (A) shall be applicable for a period of [ten] <u>five</u> years from the date of first issuance of such bonds, and (B) shall not apply to refunding bonds issued for bonds issued under this subdivision.

Sec. 22. (Effective May 14, 2018) Notwithstanding the provisions of subsection (d) of section 4-30a of the general statutes, after (1) the Treasurer has transferred, pursuant to subsection (a) of section 4-30a of the general statutes, the excess revenue from estimated and final payments of the personal income tax imposed under chapter 229 of the general statutes to the Budget Reserve Fund for the fiscal year ending June 30, 2018, and (2) the Comptroller has determined the amount of any deficit for the fiscal year ending June 30, 2018, and the necessary funds to fund such amount have been deemed appropriated from the excess revenue under subdivision (1) of this section, the Comptroller shall transfer sixteen million one hundred thousand dollars from such excess revenue to the retired teachers' health insurance premium account established pursuant to subsection (d) of section 10-183t of the general statutes. Such transfer shall be in addition to any other contributions or payments required pursuant to section 10-183t of the

LCO No. 5821 33 of 100

334 general statutes.

Sec. 23. (*Effective July 1, 2018*) For the fiscal year ending June 30, 2019, the following municipalities shall receive a motor vehicle property tax grant, payable not later than August 1, 2018, in the following amounts:

T801	Municipality	Grant Amount for
T802		Fiscal Year 2019
T803	Bridgeport	5,309, 512
T804	East Hartford	276,593
T805	Hamden	139,216
T806	Hartford	11,078,328
T807	Naugatuck	565,309
T808	New Britain	1,809,120
T809	Torrington	187,506
T810	Waterbury	7,412,524
T811	Norwich - CCD	623,634
T812	Windham #2	537,964
T813	W Haven 1st Center	78,676
T814	Allingtown	120,170

Sec. 24. Subsection (c) of section 4-66*l* of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(c) (1) For the fiscal year ending June 30, 2018, motor vehicle property tax grants to municipalities that impose mill rates on real property and personal property other than motor vehicles greater than 39 mills or that, when combined with the mill rate of any district located within the municipality, impose mill rates greater than 39 mills, shall be made in an amount equal to the difference between the amount of property taxes levied by the municipality and any district located within the municipality on motor vehicles for the assessment year commencing October 1, 2013, and the amount such levy would

LCO No. 5821 34 of 100

have been if the mill rate on motor vehicles for said assessment year was 39 mills.

- (2) For the fiscal year ending June 30, [2019] 2020, and each fiscal year thereafter, motor vehicle property tax grants to municipalities that impose mill rates on real property and personal property other than motor vehicles greater than 45 mills or that, when combined with the mill rate of any district located within the municipality, impose mill rates greater than 45 mills, shall be made in an amount equal to the difference between the amount of property taxes levied by the municipality and any district located within the municipality on motor vehicles for the assessment year commencing October 1, [2013] 2016, and the amount such levy would have been if the mill rate on motor vehicles for said assessment year was 45 mills.
- (3) For the fiscal year ending June 30, 2018, [and each fiscal year thereafter,] any municipality that imposed a mill rate for real and personal property of more than 39 mills during the fiscal year ending June 30, 2017, and effected a revaluation of real property for the 2014 or 2015 assessment year that resulted in an increase of 4 or more mills over the prior mill rate, may apply to the Office of Policy and Management for a supplemental motor vehicle property tax grant. The Office of Policy and Management may approve such an application, within available funds, provided such supplemental grant does not reduce any amount payable to any other municipality.
- (4) Not later than fifteen calendar days after receiving a property tax grant pursuant to this section, the municipality shall disburse to any district located within the municipality the amount of any such property tax grant that is attributable to the district.
- Sec. 25. (*Effective July 1, 2018*) Up to \$240,000 appropriated in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session, section 1 of public act 17-1 of the January special session and section 1 of this act, for the fiscal year ending June 30, 2019, to the Department of Housing, for

LCO No. 5821 35 of 100

383 Housing/Homeless Services, shall be used in the following amounts

- for the purposes specified: (1) \$150,000 for a grant to the New London
- 385 Homeless Hospitality Center; and (2) \$90,000 for a grant to Noble
- 386 House operated by CASA, Inc. in Bridgeport.
- 387 Sec. 26. (Effective July 1, 2018) The sum of \$127,000 of the amount
- appropriated in section 1 of public act 17-2 of the June special session,
- as amended by section 16 of public act 17-4 of the June special session,
- 390 section 1 of public act 17-1 of the January special session and section 1
- 391 of this act, to the Department of Social Services, for Human Resource
- 392 Development-Hispanic Programs, for the fiscal year ending June 30,
- 393 2019, shall be made available for a grant to the Spanish Community of
- 394 Wallingford for said fiscal year.
- 395 Sec. 27. Section 717 of public act 17-2 of the June special session is
- amended to read as follows (*Effective July 1, 2018*):
- The appropriations in section 1 of this act are supported by the
- 398 GENERAL FUND revenue estimates as follows:

T815		2017-2018	2018-2019
T816	TAXES		
T817	Personal Income	\$9,182,500,000	[\$9,312,200,000]
			\$9,707,600,000
T818	Sales and Use	4,220,500,000	[4,288,100,000]
			<u>4,153,600,000</u>
T819	Corporation	933,300,000	[988,700,000]
			<u>920,200,000</u>
T820	Public Service	284,900,000	[263,700,000]
			<u>243,800,000</u>
T821	Inheritance and Estate	180,100,000	[170,500,000]
			<u>176,200,000</u>
T822	Insurance Companies	230,600,000	[234,200,000]
			<u>234,300,000</u>
T823	Cigarettes	394,200,000	[391,300,000]
			<u>381,000,000</u>
T824	Real Estate Conveyance	215,600,000	[222,300,000]
			<u>209,400,000</u>
T825	Alcoholic Beverages	62,600,000	63,000,000

LCO No. 5821 **36** of 100

T826	Admissions and Dues	41,500,000	41,800,000
T827	Health Provider	1,045,000,000	[1,044,100,000]
			1,049,200,000
T828	Miscellaneous	27,700,000	[33,000,000]
			22,000,000
T829	TOTAL TAXES	16,818,500,000	[17,052,900,000]
			17,202,100,000
T830			
T831	Refunds of Taxes	(1,146,800,000)	[(1,201,000,000)]
			(1,215,100,000)
T832	Earned Income Tax Credit	(115,000,000)	[(120,600,000)]
			(118,300,000)
T833	R & D Credit Exchange	(7,300,000)	[(7,600,000)]
			(6,400,000)
T834	TAXES LESS REFUNDS	15,549,400,000	[15,723,700,000]
			<u>15,862,300,000</u>
T835			
T836	OTHER REVENUE		
T837	Transfers - Special Revenue	339,300,000	[346,400,000]
			<u>352,700,000</u>
T838	Indian Gaming Payments	267,300,000	[199,000,000]
			203,600,000
T839	Licenses, Permits and Fees	309,600,000	[343,700,000]
			322,600,000
T840	Sales of Commodities	43,800,000	[44,900,000]
			37,700,000
T841	Rents, Fines and Escheats	143,000,000	[143,700,000]
			147,200,000
T842	Investment Income	5,900,000	[7,000,000]
			14,500,000
T843	Miscellaneous	207,400,000	189,100,000
T844	Refunds of Payments	(62,500,000)	[(63,900,000)]
			(58,800,000)
T845	TOTAL OTHER REVENUE	1,253,800,000	[1,209,900,000]
			<u>1,208,600,000</u>
T846			
T847	OTHER SOURCES		
T848	Federal Grants	1,766,349,611	[1,763,978,988]
		100 =====	2,112,400,000
T849	Transfer From Tobacco Settlement	109,700,000	110,200,000
T850	Transfers (To)/From Other Funds	60,500,000	[100,400,000]

LCO No. 5821 **37** of 100

			78,300,000
T851	Volatility Cap Adjustment		(363,069,406)
T852	TOTAL OTHER SOURCES	1,936,549,611	[1,974,578,988]
			<u>1,937,830,594</u>
T853			
T854	TOTAL GENERAL FUND	18,739,749,611	[18,908,178,988]
	REVENUE		19,008,730,594

Sec. 28. Section 718 of public act 17-2 of the June special session is amended to read as follows (*Effective July 1, 2018*):

The appropriations in section 2 of this act are supported by the SPECIAL TRANSPORTATION FUND revenue estimates as follows:

	1	
	2017-2018	2018-2019
TAXES		
Motor Fuels	\$505,300,000	[\$506,100,000]
		\$502,300,000
Oil Companies	271,800,000	[300,200,000]
		279,800,000
Sales and Use	327,800,000	[335,400,000]
		358,400,000
Sales Tax - DMV	88,000,000	[88,800,000]
		86,800,000
Refunds of Taxes	(12,600,000)	[(14,100,000)]
	,	(14,600,000)
TOTAL - TAXES LESS REFUNDS	1,180,300,000	[1,216,400,000]
		1,212,700,000
OTHER SOURCES		
Motor Vehicle Receipts	251,800,000	[253,800,000]
_		250,600,000
Licenses, Permits and Fees	144,400,000	[145,200,000]
		142,800,000
Interest Income	9,500,000	[10,400,000]
		12,400,000
Federal Grants	12,100,000	12,100,000
Transfers From Other Funds	(5,500,000)	(5,500,000)
Refunds of Payments		[(4,300,000)]
_		(4,600,000)
	Motor Fuels Oil Companies Sales and Use Sales Tax - DMV Refunds of Taxes TOTAL - TAXES LESS REFUNDS OTHER SOURCES Motor Vehicle Receipts Licenses, Permits and Fees Interest Income Federal Grants	Motor Fuels \$505,300,000 Oil Companies 271,800,000 Sales and Use 327,800,000 Sales Tax - DMV 88,000,000 Refunds of Taxes (12,600,000) TOTAL - TAXES LESS REFUNDS 1,180,300,000 OTHER SOURCES 251,800,000 Motor Vehicle Receipts 251,800,000 Licenses, Permits and Fees 144,400,000 Interest Income 9,500,000 Federal Grants 12,100,000 Transfers From Other Funds (5,500,000)

LCO No. 5821 **38** of 100

T871	NET TOTAL OTHER SOURCES	412,300,000	[411,700,000]
			407,800,000
T872			
T873	TOTAL SPECIAL	1,592,600,000	[1,628,100,000]
	TRANSPORTATION FUND		<u>1,620,500,000</u>
	REVENUE		

- Sec. 29. Section 721 of public act 17-2 of the June special session is amended to read as follows (*Effective July 1, 2018*):
- The appropriations in section 5 of [this act] <u>public act 17-2 of the</u>

 June special session are supported by the BANKING FUND revenue
 estimates as follows:

T874		2017-2018	2018-2019
T875	Fees and Assessments	\$36,200,000	[\$36,200,000]
			34,000,000
T876	TOTAL BANKING FUND	36,200,000	[36,200,000]
			<u>34,000,000</u>

- Sec. 30. Section 722 of public act 17-2 of the June special session is amended to read as follows (*Effective July 1, 2018*):
- The appropriations in section [6] (3) of this act are supported by the INSURANCE FUND revenue estimates as follows:

T877		2017-2018	2018-2019
T878	Fees and Assessments	\$87,300,000	[\$92,200,000]
			<u>\$95,300,000</u>
T879	TOTAL INSURANCE FUND	87,300,000	[92,200,000]
			95,300,000

- Sec. 31. Section 723 of public act 17-2 of the June special session is
- amended to read as follows (*Effective July 1, 2018*):
- The appropriations in section 7 of [this act] <u>public act 17-2 of the</u>
- 415 June special session are supported by the CONSUMER COUNSEL
- 416 AND PUBLIC UTILITY CONTROL FUND revenue estimates as

LCO No. 5821 39 of 100

417 follows:

T880		2017-2018	2018-2019
T881	Fees and Assessments	\$29,000,000	[\$29,000,000]
			\$25,700,000
T882	TOTAL CONSUMER COUNSEL	29,000,000	[29,000,000]
	AND PUBLIC UTILITY		<u>25,700,000</u>
	CONTROL FUND		

- Sec. 32. Section 724 of public act 17-2 of the June special session is amended to read as follows (*Effective July 1, 2018*):
- The appropriations in section 8 of [this act] <u>public act 17-2 of the</u>
- 421 June special session are supported by the WORKERS'
- 422 COMPENSATION FUND revenue estimates as follows:

T883		2017-2018	2018-2019
T884	Fees and Assessments	\$14,034,732	[\$26,301,633]
			<u>27,500,000</u>
T885	Net Use of Balance	10,700,000	0
T886	TOTAL WORKERS'	24,734,732	[26,301,633]
	COMPENSATION FUND		<u>27,500,000</u>

- Sec. 33. (Effective from passage) Notwithstanding the provisions of
- 424 subsection (j) of section 45a-82 of the general statutes, any balance in
- the Probate Court Administration Fund on June 30, 2018, shall remain
- 426 in said fund and shall not be transferred to the General Fund,
- regardless of whether such balance is in excess of an amount equal to
- 428 fifteen per cent of the total expenditures authorized pursuant to
- 429 subsection (a) of section 45a-84 of the general statutes for the
- immediately succeeding fiscal year.
- Sec. 34. Section 12-170f of the 2018 supplement to the general
- 432 statutes is repealed and the following is substituted in lieu thereof
- 433 (Effective July 1, 2018):
- 434 (a) Any renter, believing himself or herself to be entitled to a grant

LCO No. 5821 **40** of 100

under section 12-170d for any calendar year, shall apply for such grant to the assessor of the municipality in which the renter resides or to the duly authorized agent of such assessor or municipality on or after April first and not later than October first of each year with respect to such grant for the calendar year preceding each such year, on a form prescribed and furnished by the Secretary of the Office of Policy and Management to the assessor. A renter may apply to the secretary prior to December fifteenth of the claim year for an extension of the application period. The secretary may grant such extension in the case of extenuating circumstance due to illness or incapacitation as evidenced by a certificate signed by a physician or an advanced practice registered nurse to that extent, or if the secretary determines there is good cause for doing so. A renter making such application shall present to such assessor or agent, in substantiation of the renter's application, a copy of the renter's federal income tax return, and if not required to file a federal income tax return, such other evidence of qualifying income, receipts for money received, or cancelled checks, or copies thereof, and any other evidence the assessor or such agent may require. When the assessor or agent is satisfied that the applying renter is entitled to a grant, such assessor or agent shall issue a certificate of grant in such form as the secretary may prescribe and supply showing the amount of the grant due.

435 436

437

438

439

440

441

442

443

444

445

446

447

448

449

450

451 452

453

454

455

456

457

458

459

460

461

462

463

464

465

466

467

468

- (b) The assessor or agent shall forward the application to the secretary not later than the last day of the month following the month in which the renter has made application. Any municipality that neglects to transmit to the secretary the application as required by this section shall forfeit two hundred fifty dollars to the state, provided the secretary may waive such forfeiture in accordance with procedures and standards adopted by regulation in accordance with chapter 54. The certificate of grant shall be delivered to the renter and the assessor or agent shall keep the original copy of such certificate and application.
- (c) After the secretary's review of each claim, pursuant to section 12-120b, and verification of the amount of the grant, the secretary shall make a determination of any per cent reduction to all claims that will

LCO No. 5821 **41** of 100

be necessary to keep within available appropriations and, not later than October fifteenth of each year, prepare a list of certificates approved for payment, and shall thereafter supplement such list monthly. Such list and any supplements thereto shall be approved for payment by the secretary and shall be forwarded by the secretary to the Comptroller, along with a notice of any per cent reduction in claim amounts, and the Comptroller shall, not later than fifteen days following receipt of such list, draw an order on the Treasurer in favor of each person on such list and on supplements to such list in the amount of such person's claim, minus any per cent reduction noticed by the secretary pursuant to this subsection, and the Treasurer shall pay such amount to such person, not later than fifteen days following receipt of such order.

[(d) The secretary shall (1) select one or more grants of state financial assistance provided to a municipality pursuant to any provision of the general statutes to withhold or reduce for purposes of this section, (2) not later than June 30, 2018, and each fiscal year thereafter, withhold or reduce such state financial assistance provided to a municipality in an amount equal to fifty per cent of any grant payments made pursuant to this section to renters in such municipality for the most recent application period, provided the aggregate amount withheld or reduced shall not exceed two hundred fifty thousand dollars per municipality for any fiscal year, and (3) transfer such amounts withheld or reduced to the Office of Policy and Management for purposes of making grant payments pursuant to this section. For purposes of this subsection "state financial assistance" means any grant funded by an appropriation authorized by public or special act of the General Assembly, but excluding any grant or loan financed from the proceeds of the state's general obligation bond issued pursuant to any authorization, allocation or approval of the State Bond Commission.]

[(e)] (d) If the Secretary of the Office of Policy and Management determines a renter was overpaid for such grant, the amount of any subsequent grant paid to the renter under section 12-170d after such determination shall be reduced by the amount of overpayment until

LCO No. 5821 **42** of 100

the overpayment has been recouped. Any claimant aggrieved by the results of the secretary's review or determination shall have the rights of appeal as set forth in section 12-120b. Applications filed under this section shall not be open for public inspection. Any person who, for the purpose of obtaining a grant under section 12-170d wilfully fails to disclose all matters related thereto or with intent to defraud makes false statement shall be fined not more than five hundred dollars.

- [(f)] (e) Any municipality may provide, upon approval by its legislative body, that the duties and responsibilities of the assessor, as required under this section and section 12-170g, shall be transferred to (1) the officer in such municipality having responsibility for the administration of social services, or (2) the coordinator or agent for the elderly in such municipality.
- Sec. 35. Section 2-71x of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July* 1, 2018):
 - For the fiscal year ending June 30, 2018, and each fiscal year thereafter, the Comptroller shall segregate [one] two million six hundred thousand dollars of the amount of the funds received by the state from the tax imposed under chapter 211 on public service companies providing community antenna television service in this state. The moneys segregated by the Comptroller shall be deposited with the Treasurer and made available to the Office of Legislative Management to defray the cost of providing the citizens of this state with Connecticut Television Network coverage of state government deliberations and public policy events.
 - Sec. 36. (*Effective July 1, 2018*) The unexpended balance of funds appropriated in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session, section 1 of public act 17-1 of the January special session and section 1 of this act, to the Department of Administrative Services, for Other Expenses, to fund the Office of the Claims Commissioner for the fiscal

LCO No. 5821 43 of 100

year ending June 30, 2018, shall not lapse on June 30, 2018, and shall continue to be available for such purpose.

- 537 Sec. 37. (Effective July 1, 2018) Notwithstanding any provision of the 538 general statutes or any public or special act, for the fiscal year ending 539 June 30, 2019, any funds remaining after the distribution of 540 equalization aid grants pursuant to the provisions of section 10-262i of 541 the general statutes, shall be distributed in said fiscal year to those 542 towns whose districts received students during the fiscal year ending 543 June 30, 2018, who were displaced by Hurricane Maria. Such 544 distribution shall be on a per-student basis determined by the highest 545 number of displaced students enrolled in each such district in any 546 week during the fiscal year ending June 30, 2018.
- Sec. 38. Subsection (d) of section 9-705 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

550

551

552

553

554

555

556

557

558

559

560

561

562

563

564

565

566

- (d) [For] (1) Except as provided in subdivision (2) of this subsection, for elections held in 2014, and thereafter, [except for in 2018,] the amount of the grants in subsections (a), (b) and (c) of this section shall be adjusted by the State Elections Enforcement Commission not later than January 15, 2014, and quadrennially thereafter, [except for in 2018,] in accordance with any change in the consumer price index for all urban consumers as published by the United States Department of Labor, Bureau of Labor Statistics, during the period beginning on January 1, 2010, and ending on December thirty-first in the year preceding the year in which said adjustment is to be made.
- (2) For elections held in 2018, the amount of the grants in subsections (a), (b) and (c) of this section shall be adjusted by the State Elections Enforcement Commission immediately in accordance with any change in the consumer price index for all urban consumers as published by the United States Department of Labor, Bureau of Labor Statistics, during the period beginning on January 1, 2010, and ending on December 31, 2013.

LCO No. 5821 **44** of 100

Sec. 39. Subdivision (2) of subsection (a) of section 9-705 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

567

568

569

570

571

572

573

574

575

576

577

578

579

580

581

582

583

584

585

586

587

588

589

590

591

592

593

594

595

596

597

598

599

(2) The qualified candidate committee of a candidate for the office of Governor who has been nominated, or who has qualified to appear on the election ballot in accordance with the provisions of subpart C of part III of chapter 153, shall be eligible to receive a grant from the fund for the general election campaign in the amount of six million dollars, provided (A) any such committee shall receive seventy-five per cent of said amount if such committee applies for such grant, in accordance with section 9-706, on or after the seventieth day but before the fiftysixth day preceding the election, (B) any such committee shall receive sixty-five per cent of said amount if such committee so applies on or after the fifty-sixth day but before the forty-second day preceding the election, (C) any such committee shall receive fifty-five per cent of said amount if such committee so applies on or after the forty-second day but before the twenty-eighth day preceding the election, (D) any such committee shall receive forty per cent of said amount if such committee so applies on or after the twenty-eighth day preceding the election, and (E) in the case of an election held in 2014, or thereafter, [except for in 2018,] said amount shall be adjusted under subsection (d) of this section.

Sec. 40. Subdivision (2) of subsection (b) of section 9-705 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(2) The qualified candidate committee of a candidate for the office of Attorney General, State Comptroller, Secretary of the State or State Treasurer who has been nominated, or who has qualified to appear on the election ballot in accordance with the provisions of subpart C of part III of chapter 153, shall be eligible to receive a grant from the fund for the general election campaign in the amount of seven hundred fifty thousand dollars, provided (A) any such committee shall receive seventy-five per cent of said amount if such committee applies for such

LCO No. 5821 45 of 100

600 grant, in accordance with section 9-706, on or after the seventieth day but before the fifty-sixth day preceding the election, (B) any such 602 committee shall receive sixty-five per cent of said amount if such 603 committee so applies on or after the fifty-sixth day but before the forty-604 second day preceding the election, (C) any such committee shall receive fifty-five per cent of said amount if such committee so applies 606 on or after the forty-second day but before the twenty-eighth day 607 preceding the election, (D) any such committee shall receive forty per 608 cent of said amount if such committee so applies on or after the 609 twenty-eighth day preceding the election, and (E) in the case of an 610 election held in 2014, or thereafter, [except for in 2018,] said amount shall be adjusted under subsection (d) of this section.

601

605

611

612

613

614

615

616 617

618

619

620

621

622

623

624

625

626

627 628

629

630

631

- Sec. 41. Subsection (h) of section 9-705 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):
- (h) [For] (1) Except as provided in subdivision (2) of this subsection, for elections held in 2010, and thereafter, [except for in 2018,] the amount of the grants in subsections (e), (f) and (g) of this section shall be adjusted by the State Elections Enforcement Commission not later than January 15, 2010, and biennially thereafter, [except for in 2018,] in accordance with any change in the consumer price index for all urban consumers as published by the United States Department of Labor, Bureau of Labor Statistics, during the period beginning on January 1, 2008, and ending on December thirty-first in the year preceding the year in which said adjustment is to be made.
- (2) For elections held in 2018, the amount of the grants in subsections (e), (f) and (g) of this section shall be adjusted by the State Elections Enforcement Commission immediately in accordance with any change in the consumer price index for all urban consumers as published by the United States Department of Labor, Bureau of Labor Statistics, during the period beginning on January 1, 2008, and ending on December 31, 2015.

LCO No. 5821 **46** of 100 Sec. 42. Subparagraph (A) of subdivision (2) of subsection (e) of section 9-705 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

632

633

634

635

636

637

638

639

640

641

642

643

644

645

646

647

648

649

650

651

652

653

654

655 656

657

658 659

660

661

662

663

664

(2) (A) In the case of a state election, the qualified candidate committee of a candidate for the office of state senator who has been nominated, or has qualified to appear on the election ballot in accordance with subpart C of part III of chapter 153, shall be eligible to receive a grant from the fund for the general election campaign in the amount of eighty-five thousand dollars, provided (i) any such committee shall receive seventy-five per cent of said amount if such committee applies for such grant, in accordance with section 9-706, on or after the seventieth day but before the fifty-sixth day preceding the election, (ii) any such committee shall receive sixty-five per cent of said amount if such committee so applies on or after the fifty-sixth day but before the forty-second day preceding the election, (iii) any such committee shall receive fifty-five per cent of said amount if such committee so applies on or after the forty-second day but before the twenty-eighth day preceding the election, (iv) any such committee shall receive forty per cent of said amount if such committee so applies on or after the twenty-eighth day preceding the election, and (v) in the case of an election held in 2010, or thereafter, [except for in 2018,] said amount shall be adjusted under subsection (h) of this section.

Sec. 43. Subparagraph (A) of subdivision (2) of subsection (f) of section 9-705 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(2) (A) In the case of a state election, the qualified candidate committee of a candidate for the office of state representative who has been nominated, or has qualified to appear on the election ballot in accordance with subpart C of part III of chapter 153, shall be eligible to receive a grant from the fund for the general election campaign in the amount of twenty-five thousand dollars, provided (i) any such committee shall receive seventy-five per cent of said amount if such committee applies for such grant, in accordance with section 9-706, on

LCO No. 5821 47 of 100

665 or after the seventieth day but before the fifty-sixth day preceding the election, (ii) any such committee shall receive sixty-five per cent of said 666 667 amount if such committee so applies on or after the fifty-sixth day but before the forty-second day preceding the election, (iii) any such 668 committee shall receive fifty-five per cent of said amount if such 669 670 committee so applies on or after the forty-second day but before the 671 twenty-eighth day preceding the election, (iv) any such committee shall receive forty per cent of said amount if such committee so applies 672 673 on or after the twenty-eighth day preceding the election, and (v) in the 674 case of an election held in 2010, or thereafter, [except for in 2018,] said 675 amount shall be adjusted under subsection (h) of this section.

Sec. 44. (*Effective from passage*) The following sums are appropriated from the GENERAL FUND for the purposes herein specified for the fiscal year ending June 30, 2018:

T887	GENERAL FUND	2017-2018
T888		
T889	DIVISION OF CRIMINAL JUSTICE	
T890	Personal Services	335,000
T891		
T892	DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION	
T893	Environmental Conservation	1,800,000
T894		
T895	OFFICE OF THE CHIEF MEDICAL EXAMINER	
T896	Personal Services	170,000
T897		
T898	DEPARTMENT OF DEVELOPMENTAL SERVICES	
T899	Personal Services	4,000,000
T900	Other Expenses	1,500,000
T901		
T902	DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES	
T903	Other Expenses	2,000,000
T904		
T905	CONNECTICUT STATE COLLEGES AND UNIVERSITIES	
T906	Workers' Compensation Claims	250,000
T907		

LCO No. 5821 **48** of 100

T908	DEPARTMENT OF CORRECTION	
T909	Personal Services	2,900,000
T910	Other Expenses	1,600,000
T911		
T912	DEPARTMENT OF CHILDREN AND FAMILIES	
T913	Personal Services	5,400,000
T914	Substance Abuse Treatment	3,800,000
T915		
T916	WORKERS' COMPENSATION CLAIMS - ADMINISTRATIVE	
	SERVICES	
T917	Workers' Compensation Claims	1,800,000
T918		
T919	TOTAL – GENERAL FUND	25,555,000

Sec. 45. (*Effective from passage*) The amount appropriated to the following agency in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session and section 1 of public act 17-1 of the January special session, is reduced by the following amount for the fiscal year ending June 30, 2018:

T920	GENERAL FUND	2017-2018
T921		
T922	STATE COMPTROLLER - FRINGE BENEFITS	
T923	Retired State Employees Health Service Cost	25,555,000
T924		
T925	TOTAL - GENERAL FUND	25,555,000

Sec. 46. (*Effective from passage*) The following sums are appropriated from the SPECIAL TRANSPORTATION FUND for the purposes herein specified for the fiscal year ending June 30, 2018:

T926	SPECIAL TRANSPORTATION FUND	2017-2018
T927		
T928	DEPARTMENT OF TRANSPORTATION	
T929	Personal Services	10,800,000
T930	Rail Operations	22,800,000
T931		

LCO No. 5821 **49** of 100

T932	STATE COMPTROLLER - FRINGE BENEFITS	
T933	State Employees Health Service Cost	3,600,000
T934		
T935	TOTAL - SPECIAL TRANSPORTATION FUND	37,200,000

Sec. 47. (*Effective from passage*) The amounts appropriated to the following agencies in section 2 of public act 17-2 of the June special session are reduced by the following amounts for the fiscal year ending June 30, 2018:

T936	SPECIAL TRANSPORTATION FUND	2017-2018
T937		
T938	DEPARTMENT OF MOTOR VEHICLES	
T939	Personal Services	2,000,000
T940		
T941	DEBT SERVICE – STATE TREASURER	
T942	Debt Service	31,400,000
T943		
T944	STATE COMPTROLLER - FRINGE BENEFITS	
T945	State Employees Retirement Contributions	3,800,000
T946		
T947	TOTAL - SPECIAL TRANSPORTATION FUND	37,200,000

Sec. 48. Subsection (a) of section 17b-261 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

695

696

697

698

699

700

701

702

703

704

(a) Medical assistance shall be provided for any otherwise eligible person whose income, including any available support from legally liable relatives and the income of the person's spouse or dependent child, is not more than one hundred forty-three per cent, pending approval of a federal waiver applied for pursuant to subsection (e) of this section, of the benefit amount paid to a person with no income under the temporary family assistance program in the appropriate region of residence and if such person is an institutionalized individual as defined in Section 1917 of the Social Security Act, 42 USC 1396p(h)(3), and has not made an assignment or transfer or other

LCO No. 5821 50 of 100

disposition of property for less than fair market value for the purpose of establishing eligibility for benefits or assistance under this section. Any such disposition shall be treated in accordance with Section 1917(c) of the Social Security Act, 42 USC 1396p(c). Any disposition of property made on behalf of an applicant or recipient or the spouse of an applicant or recipient by a guardian, conservator, person authorized to make such disposition pursuant to a power of attorney or other person so authorized by law shall be attributed to such applicant, recipient or spouse. A disposition of property ordered by a court shall be evaluated in accordance with the standards applied to any other such disposition for the purpose of determining eligibility. The commissioner shall establish the standards for eligibility for medical assistance at one hundred forty-three per cent of the benefit amount paid to a household of equal size with no income under the temporary family assistance program in the appropriate region of residence. In determining eligibility, the commissioner shall not consider as income Aid and Attendance pension benefits granted to a veteran, as defined in section 27-103, or the surviving spouse of such veteran. Except as provided in section 17b-277 and section 17b-292, the medical assistance program shall provide coverage to persons under the age of nineteen with household income up to one hundred ninetysix per cent of the federal poverty level without an asset limit and to persons under the age of nineteen, who qualify for coverage under Section 1931 of the Social Security Act, with household income not exceeding one hundred ninety-six per cent of the federal poverty level without an asset limit, and their parents and needy caretaker relatives, who qualify for coverage under Section 1931 of the Social Security Act, with household income not exceeding one hundred [thirty-three] fifty per cent of the federal poverty level without an asset limit. Such levels shall be based on the regional differences in such benefit amount, if applicable, unless such levels based on regional differences are not in conformance with federal law. Any income in excess of the applicable amounts shall be applied as may be required by said federal law, and assistance shall be granted for the balance of the cost of authorized medical assistance. The Commissioner of Social Services shall provide

705

706

707

708

709

710

711

712

713

714

715

716

717

718

719

720

721

722

723

724

725

726

727

728

729

730

731

732

733

734

735

736

737

738

739

LCO No. 5821 51 of 100

740 applicants for assistance under this section, at the time of application, 741 with a written statement advising them of (1) the effect of an 742 assignment or transfer or other disposition of property on eligibility 743 for benefits or assistance, (2) the effect that having income that exceeds 744 the limits prescribed in this subsection will have with respect to 745 program eligibility, and (3) the availability of, and eligibility for, 746 services provided by the Nurturing Families Network established 747 pursuant to section 17b-751b. For coverage dates on or after January 1, 748 2014, the department shall use the modified adjusted gross income financial eligibility rules set forth in Section 1902(e)(14) of the Social 749 750 Security Act and the implementing regulations to determine eligibility 751 for HUSKY A, HUSKY B and HUSKY D applicants, as defined in 752 section 17b-290. Persons who are determined ineligible for assistance 753 pursuant to this section shall be provided a written statement notifying 754 such persons of their ineligibility and advising such persons of their 755 potential eligibility for one of the other insurance affordability programs as defined in 42 CFR 435.4. 756

Sec. 49. (*Effective July 1, 2018*) The sum of \$21,500,000 appropriated in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session, section 1 of public act 17-1 of the January special session and section 1 of this act, to State Comptroller - Fringe Benefits, for Retired State Employees Health Service Cost, for the fiscal year ending June 30, 2018, shall not lapse on said date, and shall continue to be available for such purpose during the fiscal year ending June 30, 2019.

757

758

759

760

761

762

763

764

765

766

767

768

769

770

771

Sec. 50. (*Effective July 1, 2018*) Notwithstanding any provision of the general statutes or any public or special act, any reduction of funds in or transfer of funds from the community investment account, established pursuant to section 4-66aa of the general statutes, during the fiscal year ending June 30, 2019, shall result in a proportionate reduction of funding of each of the programs funded under said account.

Sec. 51. (Effective July 1, 2018) The Secretary of the Office of Policy

LCO No. 5821 52 of 100

773

774

775

776

777

778

779

780

781

785

786

787

788

789

790

791792

793

794

795

796

797

798

799

800

801

802

803

804

805

and Management shall make reductions in allotments in any budgeted agency of the executive branch in order to achieve savings in the General Fund of \$7,000,000 for the fiscal year ending June 30, 2019, by means of a hard hiring reduction and an acceleration of efforts to privatize the delivery of services currently provided by the state, consistent with provisions of the ratified 2017 SEBAC agreement, dated June 25, 2017, between the state and the State Employees Bargaining Agent Coalition, approved pursuant to subsection (f) of section 5-278 of the general statutes, concerning job security and layoffs.

- Sec. 52. Subsection (a) of section 10-65 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July* 1, 2018):
 - (a) Each local or regional school district operating an agricultural science and technology education center approved by the State Board of Education for program, educational need, location and area to be served shall be eligible for the following grants: (1) In accordance with the provisions of chapter 173, through progress payments in accordance with the provisions of section 10-287i, (A) for projects for which an application was filed prior to July 1, 2011, ninety-five per cent, and (B) for projects for which an application was filed on or after July 1, 2011, eighty per cent of the net eligible costs of constructing, acquiring, renovating and equipping approved facilities to be used exclusively for such agricultural science and technology education center, for the expansion or improvement of existing facilities or for the replacement or improvement of equipment therein, and (2) subject to the provisions of section 10-65b and within available appropriations, in an amount equal to [three] four thousand two hundred dollars per student for every secondary school student who was enrolled in such center on October first of the previous year.
 - Sec. 53. (*Effective from passage*) The amount appropriated in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session, section 1 of public act 17-1 of the January special session and section 1 of this act for the fiscal year

LCO No. 5821 53 of 100

806 ending June 30, 2019, to the Department of Agriculture, for Dairy

- 807 Farmer Agriculture Sustainability, shall be transferred into the
- 808 agriculture sustainability account, established pursuant to section 4-
- 809 66c of the general statutes, not later than July 15, 2018.
- 810 Sec. 54. (Effective July 1, 2018) Not later than July 31, 2018, the
- 811 Commissioner of Administrative Services shall provide the sum of
- \$250,000 from the facilities surplus property account to the town of
- Voluntown for the purchase of a fire truck to be used for the provision
- 814 of firefighting services in the municipality on municipal and state-
- 815 owned land.
- Sec. 55. Subdivision (2) of subsection (b) of section 17b-239e of the
- 817 2018 supplement to the general statutes is repealed and the following
- 818 is substituted in lieu thereof (*Effective July 1, 2018*):
- 819 (2) (A) For the fiscal year ending June 30, 2018, the amount of funds
- 820 in the supplemental pools shall total in the aggregate five hundred
- 821 ninety-eight million four hundred forty thousand one hundred thirty-
- 822 eight dollars.
- 823 (B) For the fiscal year ending June 30, 2019, the amount of funds in
- 824 the supplemental pools shall total in the aggregate four hundred
- 825 ninety-six million three hundred forty thousand one hundred thirty-
- 826 eight dollars.
- 827 (C) For the fiscal year ending June 30, 2020, the amount of funds in
- 828 the supplemental pools shall total in the aggregate one hundred sixty-
- 829 six million five hundred thousand dollars.
- Sec. 56. (Effective from passage) (a) There is established a panel to
- 831 study and make recommendations regarding the proposals made by
- the Commission on Fiscal Stability and Economic Growth, established
- pursuant to section 250 of public act 17-2 of the June special session, in
- 834 its final report concerning the rebalancing of state taxes to better
- stimulate economic growth without raising net new taxes. The study
- 836 shall include, but not be limited to, reviews of (1) options for

LCO No. 5821 54 of 100

- expanding revenue sources for municipalities, and (2) base-broadening methodologies for the sales and use taxes, taking into account the work of said commission and the State Tax Panel convened pursuant to section 138 of public act 14-217.
- (b) The panel shall consist of the following members:
- (1) One appointed by the speaker of the House of Representatives, who shall have either served on the State Tax Panel, convened pursuant to section 138 of public act 14-217, or on the Commission on Fiscal Stability and Economic Growth, established pursuant to section 250 of public act 17-2 of the June special session;
- 847 (2) One appointed by the minority leader of the House of 848 Representatives, who shall have either served on said tax panel or on 849 said commission;
- (3) One appointed by the president pro tempore of the Senate, who shall have either served on said tax panel or on said commission;
- (4) One appointed by the Republican president pro tempore of the Senate, who shall have either served on said tax panel or on said commission;
- (5) One appointed by the majority leader of the House of Representatives, who shall have either served on said tax panel or on said commission;
- 858 (6) One appointed by the majority leader of the Senate, who shall 859 have either served on said tax panel or on said commission; and
- (7) The Commissioner of Revenue Services, who shall be an exofficio, nonvoting member of the panel.
- (c) All appointments to the panel shall be made not later than thirty days after the effective date of this section. Any vacancy shall be filled by the appointing authority.

LCO No. 5821 55 of 100

(d) The speaker of the House of Representatives and the president pro tempore of the Senate shall jointly select a cochairperson of the panel from among the members of the panel. The minority leader of the House of Representatives and the Republican president pro tempore of the Senate shall jointly select a cochairperson of the panel from among the members of the panel. Such cochairpersons shall schedule the first meeting of the panel, which shall be held not later than sixty days after the effective date of this section.

- (e) The administrative staff of the joint standing committee of the General Assembly having cognizance of matters relating to finance, revenue and bonding shall serve as administrative staff of the panel.
- (f) The panel may consult with any individuals or entities the members of the panel deem appropriate or necessary and may request the Secretary of the Office of Policy and Management to hire a consultant or consultants to assist the panel in conducting the study.
- (g) Not later than January 1, 2019, the panel shall submit a report on its findings and recommendations to the joint standing committee of the General Assembly having cognizance of matters relating to finance, revenue and bonding, in accordance with the provisions of section 11-4a of the general statutes. The panel shall terminate on the date that it submits such report or January 1, 2019, whichever is later.
- Sec. 57. (Effective from passage) (a) Not later than July 1, 2018, the Secretary of the Office of Policy and Management shall develop and issue a request for proposals to hire a national consultant to study and make recommendations regarding efficiency improvements in revenue collection and agency expense management that will result in a savings of at least five hundred million dollars. Such recommendations shall not adversely impact program quality or social services program benefits.
- (b) The secretary shall consult with former members of the Commission on Fiscal Stability and Economic Growth, established pursuant to section 250 of public act 17-2 of the June special session, on

LCO No. 5821 56 of 100

- the scope of the study and shall update such former members on its progress. Not later than February 1, 2019, the consultant shall submit a report on the consultant's findings and recommendations to the joint standing committees of the General Assembly having cognizance of matters relating to appropriations and the budgets of state agencies and finance, revenue and bonding, in accordance with the provisions of section 11-4a of the general statutes.
- Sec. 58. (*Effective from passage*) (a) There is established a panel to conduct a study of the proposal made by the Commission on Fiscal Stability and Economic Growth, established pursuant to section 250 of public act 17-2 of the June special session, in its final report for reform of the Teachers' Retirement System.
- (b) The study shall include, but need not be limited to, consideration of: (1) A thirty-year contribution of lottery net proceeds to the Teachers' Retirement Fund to pay down unfunded liabilities, (2) reamortization of remaining fund liabilities in 2025 after current bonds are defeased, and (3) the creation of a hybrid defined benefit/defined contribution plan for new teachers with risk sharing on investment returns.
- 916 (c) The panel shall consist of the following members:
- 917 (1) One appointed by the speaker of the House of Representatives;
- 918 (2) One appointed by the majority leader of the House of 919 Representatives;
- 920 (3) One appointed by the minority leader of the House of 921 Representatives;
- 922 (4) One appointed by the president pro tempore of the Senate;
- 923 (5) One appointed by the Republican president pro tempore of the 924 Senate; and
- 925 (6) One appointed by the majority leader of the Senate.

LCO No. 5821 57 of 100

(d) Each appointee shall be an expert in one of the following areas:
Public pensions, finance, bonding, defined benefit plans or defined
contribution plans. All appointments to the panel shall be made not
later than thirty days after the effective date of this section. Any
vacancy shall be filled by the appointing authority.

- (e) The speaker of the House of Representatives and the president pro tempore of the Senate shall jointly select a cochairperson of the panel from among the members of the panel. The minority leader of the House of Representatives and the Republican president pro tempore of the Senate shall jointly select a cochairperson of the panel from among the members of the panel. Such cochairpersons shall schedule the first meeting of the task force, which shall be held not later than sixty days after the effective date of this section.
- (f) The administrative staff of the joint standing committee of the General Assembly having cognizance of matters relating to appropriations shall serve as administrative staff of the panel.
- (g) Not later than January 1, 2019, the panel shall report on the results of the study in accordance with the provisions of section 11-4a of the general statutes to the joint standing committee of the General Assembly having cognizance of matters relating to appropriations and the budgets of state agencies. Such report may include recommendations for reform of the Teachers' Retirement System and legislation to enact such reform.
- Sec. 59. (NEW) (*Effective July 1, 2018*) Notwithstanding any provision of the general statutes, no collective bargaining agreement entered into on or after July 1, 2018, between a municipality and an employee organization that is the exclusive representative of the municipality's employees shall contain any provision limiting the ability of the municipality to permit volunteer services for the maintenance of buildings and grounds, provided there is no impact on the wages or conditions of employment of represented employees.
- Sec. 60. Subsection (c) of section 4-28e of the 2018 supplement to the

LCO No. 5821 58 of 100

general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

- [(c) (1) (A) For the fiscal year ending June 30, 2017, disbursements from the Tobacco Settlement Fund shall be made as follows: (i) To the General Fund (I) in the amount identified as "Transfer from Tobacco Settlement Fund" in the General Fund revenue schedule adopted by the General Assembly, and (II) in an amount equal to four million dollars; and (ii) any remainder to the General Fund.]
 - [(B)] (c) For [each of] the fiscal [years] <u>year</u> ending June 30, 2018, and [June 30, 2019] <u>each fiscal year thereafter</u>, disbursements from the Tobacco Settlement Fund shall be made [as follows: (i) To] <u>to</u> the General Fund [(I)] in the amount identified as "Transfer from Tobacco Settlement Fund" in the General Fund revenue schedule adopted by the General Assembly. [; and (II) in an amount equal to four million dollars; and (ii) any remainder to the Tobacco and Health Trust Fund.
 - (C) For the fiscal year ending June 30, 2020, and each fiscal year thereafter, disbursements from the Tobacco Settlement Fund shall be made as follows: (i) To the Tobacco and Health Trust Fund in an amount equal to six million dollars; (ii) to the General Fund (I) in the amount identified as "Transfer from Tobacco Settlement Fund" in the General Fund revenue schedule adopted by the General Assembly, and (II) in an amount equal to four million dollars; and (iii) any remainder to the Tobacco and Health Trust Fund.
 - (2) For each of the fiscal years ending June 30, 2016, and June 30, 2020, to June 30, 2025, inclusive, the sum of ten million dollars shall be disbursed from the Tobacco Settlement Fund to the smart start competitive operating grant account established by section 10-507 for grants-in-aid to towns for the purpose of establishing or expanding a preschool program under the jurisdiction of the board of education for the town.]
- Sec. 61. Section 10-507 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective*

LCO No. 5821 **59** of 100

990 from passage):

- (a) There is established an account to be known as the "smart start competitive capital grant account" which shall be a capital projects fund. The account shall contain the amounts authorized by the State Bond Commission in accordance with section 10-508 and any other moneys required by law to be deposited in the account. Moneys in the account shall be expended by the Office of Early Childhood for the purposes of the Connecticut Smart Start competitive grant program established pursuant to section 10-506.
- (b) There is established an account to be known as the "smart start competitive operating grant account" which shall be a separate, nonlapsing account within the General Fund. The account shall contain moneys required by law to be deposited in the account. [, in accordance with the provisions of subsection (c) of section 4-28e.] Moneys in the account shall be expended by the Office of Early Childhood for the purposes of the Connecticut Smart Start competitive grant program established pursuant to section 10-506.
 - Sec. 62. Subdivision (1) of section 12-408 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018, and applicable to sales occurring on or after July 1, 2018*):
 - (1) (A) For the privilege of making any sales, as defined in subdivision (2) of subsection (a) of section 12-407, at retail, in this state for a consideration, a tax is hereby imposed on all retailers at the rate of six and thirty-five-hundredths per cent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail or from the rendering of any services constituting a sale in accordance with subdivision (2) of subsection (a) of section 12-407, except, in lieu of said rate of six and thirty-five-hundredths per cent, the rates provided in subparagraphs (B) to (H), inclusive, of this subdivision;
 - (B) (i) At a rate of fifteen per cent with respect to each transfer of occupancy, from the total amount of rent received by a hotel or

LCO No. 5821 **60** of 100

lodging house for the first period not exceeding thirty consecutive calendar days;

- (ii) At a rate of eleven per cent with respect to each transfer of occupancy, from the total amount of rent received by a bed and breakfast establishment for the first period not exceeding thirty consecutive calendar days;
- (C) With respect to the sale of a motor vehicle to any individual who is a member of the armed forces of the United States and is on full-time active duty in Connecticut and who is considered, under 50 App USC 574, a resident of another state, or to any such individual and the spouse thereof, at a rate of four and one-half per cent of the gross receipts of any retailer from such sales, provided such retailer requires and maintains a declaration by such individual, prescribed as to form by the commissioner and bearing notice to the effect that false statements made in such declaration are punishable, or other evidence, satisfactory to the commissioner, concerning the purchaser's state of residence under 50 App USC 574;
- (D) (i) With respect to the sales of computer and data processing services occurring on or after [July 1, 2000, and prior to July 1, 2001, at the rate of two per cent, on or after] July 1, 2001, at the rate of one per cent, and (ii) with respect to sales of Internet access services, on and after July 1, 2001, such services shall be exempt from such tax;
- (E) (i) With respect to the sales of labor that is otherwise taxable under subparagraph (C) or (G) of subdivision (2) of subsection (a) of section 12-407 on existing vessels and repair or maintenance services on vessels occurring on and after July 1, 1999, such services shall be exempt from such tax;
- (ii) With respect to the sale of a vessel, [such sale] <u>a motor for a vessel or a trailer used for transporting a vessel, at the rate of two and ninety-nine-hundredths per cent, except that the sale of a vessel shall be exempt from such tax [provided] <u>if</u> such vessel is docked in this state for sixty or fewer days in a calendar year;</u>

LCO No. 5821 61 of 100

(F) With respect to patient care services for which payment is received by the hospital on or after July 1, 1999, and prior to July 1, 2001, at the rate of five and three-fourths per cent and on and after July 1, 2001, such services shall be exempt from such tax;

1058

1059

1060

1061

1062

1063

1064

1065

1066

1067

1068

1069

1070

1071

1072

1073

1074

1075

1076

1077

1078

1079

1080

1081

1082

1083

1084

1085

1086

- (G) With respect to the rental or leasing of a passenger motor vehicle for a period of thirty consecutive calendar days or less, at a rate of nine and thirty-five-hundredths per cent;
- (H) With respect to the sale of (i) a motor vehicle for a sales price exceeding fifty thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price, (ii) jewelry, whether real or imitation, for a sales price exceeding five thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price, and (iii) an article of clothing or footwear intended to be worn on or about the human body, a handbag, luggage, umbrella, wallet or watch for a sales price exceeding one thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price. For purposes of this subparagraph, "motor vehicle" has the meaning provided in section 14-1, but does not include a motor vehicle subject to the provisions of subparagraph (C) of this subdivision, a motor vehicle having a gross vehicle weight rating over twelve thousand five hundred pounds, or a motor vehicle having a gross vehicle weight rating of twelve thousand five hundred pounds or less that is not used for private passenger purposes, but is designed or used to transport merchandise, freight or persons in connection with any business enterprise and issued a commercial registration or more specific type of registration by the Department of Motor Vehicles;
- (I) The rate of tax imposed by this chapter shall be applicable to all retail sales upon the effective date of such rate, except that a new rate which represents an increase in the rate applicable to the sale shall not apply to any sales transaction wherein a binding sales contract without an escalator clause has been entered into prior to the effective date of the new rate and delivery is made within ninety days after the effective date of the new rate. For the purposes of payment of the tax imposed

LCO No. 5821 62 of 100

under this section, any retailer of services taxable under subparagraph (I) of subdivision (2) of subsection (a) of section 12-407, who computes taxable income, for purposes of taxation under the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, on an accounting basis which recognizes only cash or other valuable consideration actually received as income and who is liable for such tax only due to the rendering of such services may make payments related to such tax for the period during which such income is received, without penalty or interest, without regard to when such service is rendered;

- (J) (i) For calendar quarters ending on or after September 30, 2019, the commissioner shall deposit into the regional planning incentive account, established pursuant to section 4-66k, six and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision and ten and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (G) of this subdivision;
- (ii) For calendar quarters ending on or after September 30, 2018, the commissioner shall deposit into the Tourism Fund established under section 10-395b ten per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision;
- (K) For calendar months commencing on or after July 1, [2019] 2021, the commissioner shall deposit into the municipal revenue sharing account established pursuant to section 4-66*l* seven and nine-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision; and
- (L) (i) For calendar months commencing on or after July 1, 2017, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 seven and nine-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision;
- 1118 (ii) For calendar months commencing on or after July 1, [2020] 2018,

LCO No. 5821 **63** of 100

but prior to July 1, [2021] 2019, the commissioner shall deposit into the

- 1120 Special Transportation Fund established under section 13b-68 [twenty]
- 1121 <u>eight</u> per cent of the amounts received by the state from the tax
- imposed under subparagraphs (A) and (H) of this subdivision on the
- sale of a motor vehicle;
- 1124 (iii) For calendar months commencing on or after July 1, [2021] 2019,
- but prior to July 1, [2022] 2020, the commissioner shall deposit into the
- 1126 Special Transportation Fund established under section 13b-68 [forty]
- 1127 <u>thirty-three</u> per cent of the amounts received by the state from the tax
- imposed under subparagraphs (A) and (H) of this subdivision on the
- 1129 sale of a motor vehicle;
- (iv) For calendar months commencing on or after July 1, [2022] 2020,
- but prior to July 1, [2023] 2021, the commissioner shall deposit into the
- 1132 Special Transportation Fund established under section 13b-68 [sixty]
- 1133 <u>fifty-six</u> per cent of the amounts received by the state from the tax
- imposed under subparagraphs (A) and (H) of this subdivision on the
- sale of a motor vehicle;
- (v) For calendar months commencing on or after July 1, [2023] 2021,
- but prior to July 1, [2024] 2022, the commissioner shall deposit into the
- 1138 Special Transportation Fund established under section 13b-68 [eighty]
- 1139 <u>seventy-five</u> per cent of the amounts received by the state from the tax
- imposed under subparagraphs (A) and (H) of this subdivision on the
- sale of a motor vehicle; and
- (vi) For calendar months commencing on or after July 1, [2024] 2022,
- the commissioner shall deposit into the Special Transportation Fund
- established under section 13b-68 one hundred per cent of the amounts
- received by the state from the tax imposed under subparagraphs (A)
- and (H) of this subdivision on the sale of a motor vehicle.
- Sec. 63. Subdivision (1) of section 12-411 of the 2018 supplement to
- the general statutes is repealed and the following is substituted in lieu
- thereof (Effective July 1, 2018, and applicable to sales occurring on or after
- 1150 *July* 1, 2018):

LCO No. 5821 **64** of 100

(1) (A) An excise tax is hereby imposed on the storage, acceptance, consumption or any other use in this state of tangible personal property purchased from any retailer for storage, acceptance, consumption or any other use in this state, the acceptance or receipt of any services constituting a sale in accordance with subdivision (2) of subsection (a) of section 12-407, purchased from any retailer for consumption or use in this state, or the storage, acceptance, consumption or any other use in this state of tangible personal property which has been manufactured, fabricated, assembled or processed from materials by a person, either within or without this state, for storage, acceptance, consumption or any other use by such person in this state, to be measured by the sales price of materials, at the rate of six and thirty-five-hundredths per cent of the sales price of such property or services, except, in lieu of said rate of six and thirty-five-hundredths per cent;

- (B) (i) At a rate of fifteen per cent of the rent paid to a hotel or lodging house for the first period not exceeding thirty consecutive calendar days;
- (ii) At a rate of eleven per cent of the rent paid to a bed and breakfast establishment for the first period not exceeding thirty consecutive calendar days;
- (C) With respect to the storage, acceptance, consumption or use in this state of a motor vehicle purchased from any retailer for storage, acceptance, consumption or use in this state by any individual who is a member of the armed forces of the United States and is on full-time active duty in Connecticut and who is considered, under 50 App USC 574, a resident of another state, or to any such individual and the spouse of such individual at a rate of four and one-half per cent of the sales price of such vehicle, provided such retailer requires and maintains a declaration by such individual, prescribed as to form by the commissioner and bearing notice to the effect that false statements made in such declaration are punishable, or other evidence, satisfactory to the commissioner, concerning the purchaser's state of

LCO No. 5821 65 of 100

- 1184 residence under 50 App USC 574;
- (D) (i) With respect to the acceptance or receipt in this state of labor
- that is otherwise taxable under subparagraph (C) or (G) of subdivision
- 1187 (2) of subsection (a) of section 12-407 on existing vessels and repair or
- maintenance services on vessels occurring on and after July 1, 1999,
- such services shall be exempt from such tax;
- (ii) (I) With respect to the storage, acceptance or other use of a vessel
- in this state, at the rate of two and ninety-nine-hundredths per cent,
- except that such storage, acceptance or other use shall be exempt from
- such tax [, provided] if such vessel is docked in this state for sixty or
- 1194 fewer days in a calendar year;
- 1195 (II) With respect to the storage, acceptance or other use of a motor
- for a vessel or a trailer used for transporting a vessel in this state, at the
- 1197 rate of two and ninety-nine-hundredths per cent;
- 1198 (E) (i) With respect to the acceptance or receipt in this state of
- 1199 computer and data processing services purchased from any retailer for
- 1200 consumption or use in this state occurring on or after July 1, 2001, at
- the rate of one per cent of such services, and (ii) with respect to the
- 1202 acceptance or receipt in this state of Internet access services, on and
- after July 1, 2001, such services shall be exempt from such tax;
- 1204 (F) With respect to the acceptance or receipt in this state of patient
- 1205 care services purchased from any retailer for consumption or use in
- this state for which payment is received by the hospital on or after July
- 1207 1, 1999, and prior to July 1, 2001, at the rate of five and three-fourths
- per cent and on and after July 1, 2001, such services shall be exempt
- 1209 from such tax;
- 1210 (G) With respect to the rental or leasing of a passenger motor
- vehicle for a period of thirty consecutive calendar days or less, at a rate
- 1212 of nine and thirty-five-hundredths per cent;
- 1213 (H) With respect to the acceptance or receipt in this state of (i) a

LCO No. 5821 66 of 100

motor vehicle for a sales price exceeding fifty thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price, (ii) jewelry, whether real or imitation, for a sales price exceeding five thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price, and (iii) an article of clothing or footwear intended to be worn on or about the human body, a handbag, luggage, umbrella, wallet or watch for a sales price exceeding one thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price. For purposes of this subparagraph, "motor vehicle" has the meaning provided in section 14-1, but does not include a motor vehicle subject to the provisions of subparagraph (C) of this subdivision, a motor vehicle having a gross vehicle weight rating over twelve thousand five hundred pounds, or a motor vehicle having a gross vehicle weight rating of twelve thousand five hundred pounds or less that is not used for private passenger purposes, but is designed or used to transport merchandise, freight or persons in connection with any business enterprise and issued a commercial registration or more specific type of registration by the Department of Motor Vehicles;

12141215

12161217

1218

1219

1220

1221

1222

1223

1224

1225

1226

1227

1228

1229

1230

1231

1232

1233

1234

1235

1236

12371238

1239

1240

1241

1242

1243

1244

1245

1246

- (I) (i) For calendar quarters ending on or after September 30, 2019, the commissioner shall deposit into the regional planning incentive account, established pursuant to section 4-66k, six and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision and ten and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (G) of this subdivision;
- (ii) For calendar quarters ending on or after September 30, 2018, the commissioner shall deposit into the Tourism Fund established under section 10-395b ten per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision;
- (J) For calendar months commencing on or after July 1, [2017] 2021, the commissioner shall deposit into said municipal revenue sharing account seven and nine-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this

LCO No. 5821 67 of 100

1017	1 1	. 1
1247	subdivis	sion: and

- (K) (i) For calendar months commencing on or after July 1, 2017, the commissioner shall deposit into said Special Transportation Fund seven and nine-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision;
- (ii) For calendar months commencing on or after July 1, [2020] <u>2018</u>, but prior to July 1, [2021] <u>2019</u>, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 [twenty] <u>eight</u> per cent of the amounts received by the state from the tax imposed under subparagraphs (A) and (H) of this subdivision on the [sale] <u>acceptance or receipt in this state</u> of a motor vehicle;
 - (iii) For calendar months commencing on or after July 1, [2021] <u>2019</u>, but prior to July 1, [2022] <u>2020</u>, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 [forty] <u>thirty-three</u> per cent of the amounts received by the state from the tax imposed under subparagraphs (A) and (H) of this subdivision on the [sale] <u>acceptance or receipt in this state</u> of a motor vehicle;
 - (iv) For calendar months commencing on or after July 1, [2022] 2020, but prior to July 1, [2023] 2021, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 [sixty] fifty-six per cent of the amounts received by the state from the tax imposed under subparagraphs (A) and (H) of this subdivision on the [sale] acceptance or receipt in this state of a motor vehicle;
 - (v) For calendar months commencing on or after July 1, [2023] <u>2021</u>, but prior to July 1, [2024] <u>2022</u>, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 [eighty] <u>seventy-five</u> per cent of the amounts received by the state from the tax imposed under subparagraphs (A) and (H) of this subdivision on the [sale] <u>acceptance</u> or receipt in this state of a motor vehicle; and
 - (vi) For calendar months commencing on or after July 1, [2024] <u>2022</u>, the commissioner shall deposit into the Special Transportation Fund

LCO No. 5821 68 of 100

1278 established under section 13b-68 one hundred per cent of the amounts

- received by the state from the tax imposed under subparagraphs (A)
- and (H) of this subdivision on the [sale] acceptance or receipt in this
- state of a motor vehicle.

- Sec. 64. Section 12-458 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018, and applicable to sales occurring on or after July 1, 2018*):
 - (a) (1) Each distributor shall, on or before the twenty-fifth day of each month, render a return to the commissioner. Each return shall be signed by the person required to file the return or by his authorized agent but need not be verified by oath. Any return required to be filed by a corporation shall be signed by an officer of such corporation or his authorized agent. Such return shall state the number of gallons of fuel sold or used by him during the preceding calendar month, on forms to be furnished by the commissioner, and shall contain such further information as the commissioner shall prescribe. The commissioner may make public the number of gallons of fuel sold or used by the distributor, as contained in such report, notwithstanding the provisions of section 12-15 or any other section. For purposes of this section, fuel sold shall include, but not be limited to, the transfer of fuel by a distributor into a receptacle from which fuel is supplied or intended to be supplied to other than such distributor's motor vehicles.
 - (2) On said date and coincident with the filing of such return each distributor shall pay to the commissioner for the account of the purchaser or consumer a tax (A) on each gallon of such fuels sold or used in this state during the preceding calendar month, of [twenty-six cents on and after January 1, 1992, twenty-eight cents on and after January 1, 1993, twenty-nine cents on and after July 1, 1993, thirty cents on and after January 1, 1994, thirty-one cents on and after July 1, 1994, thirty-two cents on and after January 1, 1995, thirty-three cents on and after July 1, 1995, thirty-five cents on and after January 1, 1996, thirty-six cents on and after April 1, 1996, thirty-seven cents on and after July 1, 1996, thirty-eight

LCO No. 5821 69 of 100

cents on and after October 1, 1996, thirty-nine cents on and after 1311 1312 January 1, 1997, thirty-six cents on and after July 1, 1997, thirty-two cents on and after July 1, 1998, and] twenty-five cents on and after July 1313 1314 1, 2000; and (B) in lieu of said taxes, each distributor shall pay a tax on 1315 each gallon of gasohol, as defined in section 14-1, sold or used in this 1316 state during such preceding calendar month, of [twenty-five cents on 1317 and after January 1, 1992, twenty-seven cents on and after January 1, 1318 1993, twenty-eight cents on and after July 1, 1993, twenty-nine cents on 1319 and after January 1, 1994, thirty cents on and after July 1, 1994, thirty-1320 one cents on and after January 1, 1995, thirty-two cents on and after 1321 July 1, 1995, thirty-three cents on and after October 1, 1995, thirty-four 1322 cents on and after January 1, 1996, thirty-five cents on and after April 1323 1, 1996, thirty-six cents on and after July 1, 1996, thirty-seven cents on 1324 and after October 1, 1996, thirty-eight cents on and after January 1, 1325 1997, thirty-five cents on and after July 1, 1997, thirty-one cents on and 1326 after July 1, 1998, and twenty-four cents on and after July 1, 2000, and 1327 twenty-five cents on and after July 1, 2004; (C) in lieu of said taxes, 1328 each distributor shall pay a tax on each gallon of [diesel fuel,] propane 1329 or natural gas sold or used in this state during such preceding calendar 1330 month, of [eighteen cents on and after September 1, 1991, and] twenty-1331 six cents on and after August 1, 2002; (D) in lieu of said taxes, each 1332 distributor shall pay a tax on each gallon of propane or natural gas 1333 sold or used in this state during such preceding calendar month, of 1334 twenty-six cents on and after July 1, 2007; and (E) in lieu of said taxes, 1335 each distributor shall pay a tax on each gallon of diesel fuel sold or 1336 used in this state during such preceding calendar month, [of thirty-1337 seven cents on and after July 1, 2007, and] at the applicable tax rate, as 1338 determined by the commissioner pursuant to section 12-458h [,] on and 1339 after July 1, 2008.

- (3) Said tax shall not be payable on such fuel as may have been:
- (A) [sold] <u>Sold</u> to the United States; [,]

1340

1342 (B) [sold] <u>Sold</u> to a municipality of this state, (i) for use by any contractor performing a service for such municipality in accordance

LCO No. 5821 **70** of 100

- 1344 with a contract, provided such fuel is used by such contractor 1345 exclusively for the purposes of and in accordance with such contract, 1346 or (ii) for use exclusively in a school bus, as defined in section 14-275;
- 1347 [,]

1361

1362

1365

1366

1367

1368

- 1348 (C) [sold] Sold to a municipality of this state, a transit district of this 1349 state, or this state, at other than a retail outlet, for governmental 1350 purposes and for use in vehicles owned and operated, or leased and 1351 operated by such municipality, such transit district or this state; [,]
- 1352 (D) [sold] Sold to a person licensed as a distributor in this state 1353 under section 12-456; [,]
- 1354 (E) [transferred] Transferred from storage within this state to some 1355 point without this state; [,]
- 1356 (F) [sold] Sold to the holder of a permit issued under section 12-458a 1357 for sale or use without this state; [,]
- 1358 (G) [sold] Sold to the holder of a permit issued under subdivision 1359 (63) of section 12-412, provided (i) such fuel is not used in motor 1360 vehicles registered or required to be registered to operate upon the public highways of this state, unless such fuel is used in motor vehicles registered exclusively for farming purposes, (ii) such fuel is not 1363 delivered, upon such sale, to a tank in which such person keeps fuel 1364 for personal and farm use, and (iii) a statement, prescribed as to form by the Commissioner of Revenue Services and bearing notice to the effect that false statements made under this section are punishable, that such fuel is used exclusively for farming purposes, is submitted by such person to the distributor; [,]
- 1369 (H) [sold] Sold exclusively to furnish power for an industrial plant 1370 in the actual fabrication of finished products to be sold, or for the 1371 fishing industry; [,]
- 1372 (I) [sold] <u>Sold</u> exclusively for heating purposes; [,]
- 1373 (J) [sold] Sold exclusively to furnish gas, water, steam or electricity,

LCO No. 5821 **71** of 100

if delivered to consumers through mains, lines or pipes; [,]

- (K) [sold] <u>Sold</u> to the owner or operator of an aircraft, as defined in section 15-34, exclusively for aviation purposes, provided (i) for purposes of this subdivision, "aviation purposes" means for the purpose of powering an aircraft or an aircraft engine, (ii) such fuel is delivered, upon such sale, to a tank in which fuel is kept exclusively for aviation purposes, and (iii) a statement, prescribed as to form by the Commissioner of Revenue Services and bearing notice to the effect that false statements made under this section are punishable, that such fuel is used exclusively for aviation purposes, is submitted by such person to the distributor; [,]
- (L) [sold] <u>Sold</u> to a dealer who is licensed under section 12-462 and whose place of business is located upon an established airport within this state; [,]
- (M) [diesel] <u>Diesel</u> fuel sold exclusively for use in portable power system generators that are larger than one hundred fifty kilowatts; [, or]
- 1391 (N) [sold] <u>Sold</u> for use in any vessel (i) having a displacement 1392 exceeding four thousand dead weight tons, or (ii) primarily engaged in 1393 interstate commerce; <u>or</u>
 - (O) Dyed diesel fuel, as defined in subsection (d) of section 12-487, sold to the owner or operator of marine fuel docks exclusively for marine purposes, provided (i) such fuel is delivered, upon such sale, to a tank in which fuel is kept exclusively for marine purposes, and (ii) a statement, prescribed as to form by the Commissioner of Revenue Services and bearing notice to the effect that false statements made under this section are punishable, that such fuel is used exclusively for marine purposes, is submitted by such person to the distributor.
 - (4) Each distributor, when making a taxable sale, shall furnish to the purchaser an invoice showing the quantities of fuel sold, the classification thereof under the provisions of this chapter and the

LCO No. 5821 72 of 100

amount of tax to be paid by the distributor for the account of the purchaser or consumer.

- (5) If any distributor fails to pay the amount of tax reported to be due on its report within the time specified under the provisions of this section, there shall be imposed a penalty equal to ten per cent of such amount due and unpaid, or fifty dollars, whichever is greater. The tax shall bear interest at the rate of one per cent per month or fraction thereof from the due date of the tax until the date of payment.
- (6) If no return has been filed within three months after the time specified under the provisions of this chapter, the commissioner may make such return at any time thereafter, according to the best information obtainable and the form prescribed. There shall be added to the tax imposed upon the basis of such return an amount equal to ten per cent of such tax, or fifty dollars, whichever is greater. The tax shall bear interest at the rate of one per cent per month or fraction thereof from the due date of such tax to the date of payment.
- (7) Subject to the provisions of section 12-3a, the commissioner may waive all or part of the penalties provided under this chapter when it is proven to his satisfaction that the failure to pay any tax was due to reasonable cause and was not intentional or due to neglect.
- (8) A distributor who is exclusively making sales of fuel on which the tax imposed by this chapter is not payable may be permitted, as specified in regulations adopted in accordance with the provisions of chapter 54, to file reports less frequently than monthly but not less frequently than annually if the commissioner determines that enforcement of this section would not be adversely affected by less frequent filings. Distributors permitted to file such reports shall maintain records that shall detail (A) the persons from whom the fuel was purchased, (B) the persons to whom, the quantities in which and the dates on which such fuel was sold, and (C) any other information deemed necessary by the commissioner.
 - (b) The commissioner shall, within three years after the due date for

LCO No. 5821 **73** of 100

1437

1438

1439

1440

1441

1442

1443

1444

1445

1446

1447

1448

1449

1450

1451

1452

1453

1454

1455

1456

1457

1458

1459

1460

1461

1462

1463

1464

1465

1466

1467

1468

1469

1470

1471

the filing of a return or, in the case of a completed return filed after such due date, within three years after the date of which such return was received by him, examine it and, in case any error is disclosed by such examination, shall, within thirty days after such disclosure, notify the taxpayer thereof. When it appears that any part of the deficiency for which a deficiency assessment is made is due to negligence or intentional disregard of the provisions of this chapter or regulations promulgated thereunder, there shall be imposed a penalty equal to ten per cent of the amount of such deficiency assessment, or fifty dollars, whichever is greater. When it appears that any part of the deficiency for which a deficiency assessment is made is due to fraud or intent to evade the provisions of this chapter or regulations promulgated thereunder, there shall be imposed a penalty equal to twenty-five per cent of the amount of such deficiency assessment. No taxpayer shall be subject to more than one penalty under this subsection in relation to the same tax period. Within thirty days of the mailing of such notice, the taxpayer shall pay to the commissioner, in cash or by check, draft or money order drawn to the order of the Commissioner of Revenue Services, any additional amount of tax shown to be due by the corrected return or shall be paid by the State Treasurer, upon order of the Comptroller, any amount shown to be due such taxpayer by such corrected return. The failure of such taxpayer to receive any notice required by this section shall not relieve such taxpayer of the obligation to pay the tax or any interest or penalties thereon. When, before the expiration of the time prescribed in this section for the examination of the return or the assessment of said tax, both the commissioner and such taxpayer have consented in writing to such examination or assessment after such time, the return may be examined and said tax may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon. The commissioner may also in such a case waive the statute of limitations against a claim for refund by such taxpayer. To any taxes [which] that are assessed under this subsection, there shall be added interest at the rate of one

LCO No. 5821 74 of 100

1474

1475

1476

1477

1478

1479

1480

1481

1482

1483

1484

1485

1486

1487

1488

1489

1490

1491

1492

1493

1494

1495

1496

14971498

1499

1500

1501

1502

1503

1504

per cent per month or fraction thereof from the date when the original tax became due and payable.

- (c) Any person who owns or operates a vehicle [which] that runs only upon rails or tracks [which] that is properly registered with the federal government, in accordance with the provisions of Section 4222 of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as amended from time to time, [amended,] shall be exempt from paying to a distributor the motor fuels tax imposed pursuant to this section for use in such vehicle.
- Sec. 65. (NEW) (Effective July 1, 2018) (a) The Commissioner of Revenue Services may license the owner or operator of marine fuel docks to purchase dyed diesel fuel, as defined in subsection (d) of section 12-487 of the general statutes, that is exempt under subparagraph (O) of subdivision (3) of subsection (a) of section 12-458 of the general statutes, from distributors and to sell such nontaxable fuel, provided such owner or operator can properly control such sale, through meters or pumps or other dispensing devices, directly into the fuel tank of any vessel or vessel motor. Such owner or operator shall keep and maintain proper accounting records of all purchases from the distributor and sales invoices to the purchaser, showing the signature of the purchaser and the vessel registration number of the vessel serviced, and the inventory on hand on the first day of each month. Such records shall be preserved for a period of at least three years and shall be audited by the commissioner at regular intervals. Any discrepancies found to exist for which a satisfactory explanation cannot be submitted shall be subject to the tax imposed by section 12-458 of the general statutes, against such owner or operator. The license to sell dyed diesel fuel under this section may be revoked if the licensee fails to properly control and safeguard the state from any diversion to uses other than for marine purposes.
- (b) Each distributor of dyed diesel fuel shall, on or before the twenty-fifth of each month, render a report to the commissioner. Such

LCO No. 5821 **75** of 100

1505 report shall state the number of gallons of dyed diesel fuel sold or used 1506 by such distributor during the preceding calendar month, on forms to 1507 be furnished by the commissioner, and shall contain such additional information as the commissioner prescribes. 1508 1509 Sec. 66. Subsection (g) of section 12-391 of the 2018 supplement to 1510 the general statutes is repealed and the following is substituted in lieu 1511 thereof (*Effective from passage*): 1512 (g) (1) With respect to the estates of decedents dying on or after January 1, 2005, but prior to January 1, 2010, the tax based on the 1513 1514 Connecticut taxable estate shall be as provided in the following 1515 schedule: Amount of Connecticut T948 Rate of Tax T949 Taxable Estate T950 Not over \$2,000,000 None T951 Over \$2,000,000 5.085% of the excess over \$0 T952 but not over \$2,100,000 T953 Over \$2,100,000 \$106,800 plus 8% of the excess T954 but not over \$2,600,000 over \$2,100,000 T955 Over \$2,600,000 \$146,800 plus 8.8% of the excess but not over \$3,100,000 over \$2,600,000 T956 T957 Over \$3,100,000 \$190,800 plus 9.6% of the excess T958 but not over \$3,600,000 over \$3,100,000 T959 Over \$3,600,000 \$238,800 plus 10.4% of the excess T960 but not over \$4,100,000 over \$3,600,000 T961 Over \$4,100,000 \$290,800 plus 11.2% of the excess but not over \$5,100,000 over \$4,100,000 T962 \$402,800 plus 12% of the excess T963 Over \$5,100,000 but not over \$6,100,000 T964 over \$5,100,000 T965 Over \$6,100,000 \$522,800 plus 12.8% of the excess T966 but not over \$7,100,000 over \$6,100,000

LCO No. 5821 **76** of 100

\$650,800 plus 13.6% of the excess

over \$7,100,000

Over \$7,100,000

but not over \$8,100,000

T967

T968

T969	Over \$8,100,000	\$786,800 plus 14.4% of the excess
T9 7 0	but not over \$9,100,000	over \$8,100,000
T971	Over \$9,100,000	\$930,800 plus 15.2% of the excess
T972	but not over \$10,100,000	over \$9,100,000
T973	Over \$10,100,000	\$1,082,800 plus 16% of the excess
T974		over \$10,100,000
1516	(2) With respect to the estates	of decedents dying on or after January
1517	1, 2010, but prior to January 1, 2	2011, the tax based on the Connecticut
1518	taxable estate shall be as provide	d in the following schedule:
T075	Amount of Compostinut	
T975	Amount of Connecticut	Data at Tau
T976	Taxable Estate	Rate of Tax
T977	Not over \$3,500,000	None
T978	Over \$3,500,000	7.2% of the excess
T979	but not over \$3,600,000	over \$3,500,000
T980	Over \$3,600,000	\$7,200 plus 7.8% of the excess
T981	but not over \$4,100,000	over \$3,600,000
T982	Over \$4,100,000	\$46,200 plus 8.4% of the excess
T983	but not over \$5,100,000	over \$4,100,000
T984	Over \$5,100,000	\$130,200 plus 9.0% of the excess
T985	but not over \$6,100,000	over \$5,100,000
T986	Over \$6,100,000	\$220,200 plus 9.6% of the excess
T987	but not over \$7,100,000	over \$6,100,000
T988	Over \$7,100,000	\$316,200 plus 10.2% of the excess
T989	but not over \$8,100,000	over \$7,100,000
T990	Over \$8,100,000	\$418,200 plus 10.8% of the excess
T991	but not over \$9,100,000	over \$8,100,000
T992	Over \$9,100,000	\$526,200 plus 11.4% of the excess
T993	but not over \$10,100,000	over \$9,100,000
T994	Over \$10,100,000	\$640,200 plus 12% of the excess
T995		over \$10,100,000
1519	(2) With magnet to the actatan	of decedents dving on or after January

1519 (3) With respect to the estates of decedents dying on or after January

LCO No. 5821 **77** of 100

1520	1, 2011, but prior to January 1, 2018, the tax based on the Connecticut	
1521	taxable estate shall be as provide	ed in the following schedule:
T996	Amount of Connecticut	
T997	Taxable Estate	Rate of Tax
T998	Not over \$2,000,000	None
T999	Over \$2,000,000	7.2% of the excess
T1000	but not over \$3,600,000	over \$2,000,000
T1001	Over \$3,600,000	\$115,200 plus 7.8% of the excess
T1002	but not over \$4,100,000	over \$3,600,000
T1003	Over \$4,100,000	\$154,200 plus 8.4% of the excess
T1004	but not over \$5,100,000	over \$4,100,000
T1005	Over \$5,100,000	\$238,200 plus 9.0% of the excess
T1006	but not over \$6,100,000	over \$5,100,000
T1007	Over \$6,100,000	\$328,200 plus 9.6% of the excess
T1008	but not over \$7,100,000	over \$6,100,000
T1009	Over \$7,100,000	\$424,200 plus 10.2% of the excess
T1010	but not over \$8,100,000	over \$7,100,000
T1011	Over \$8,100,000	\$526,200 plus 10.8% of the excess
T1012	but not over \$9,100,000	over \$8,100,000
T1013	Over \$9,100,000	\$634,200 plus 11.4% of the excess
T1014	but not over \$10,100,000	over \$9,100,000
T1015	Over \$10,100,000	\$748,200 plus 12% of the excess
T1016		over \$10,100,000
1500	/A\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
1522	1	s of decedents dying on or after January
1523	1 ,	2019, the tax based on the Connecticut
1524	taxable estate shall be as provide	ed in the following schedule:
T1017	Amount of Connecticut	
T1018	Taxable Estate	Rate of Tax
T1019	Not over \$2,600,000	None
T1020	Over \$2,600,000	7.2% of the excess
T1021	but not over \$3,600,000	over \$2,600,000

LCO No. 5821 **78** of 100

T1022	Over \$3,600,000	\$72,000 plus 7.8% of the excess
T1023	but not over \$4,100,000	over \$3,600,000
T1024	Over \$4,100,000	\$111,000 plus 8.4% of the excess
T1025	but not over \$5,100,000	over \$4,100,000
T1026	Over \$5,100,000	\$195,000 plus 10% of the excess
T1027	but not over \$6,100,000	over \$5,100,000
T1028	Over \$6,100,000	\$295,000 plus 10.4% of the excess
T1029	but not over \$7,100,000	over \$6,100,000
T1030	Over \$7,100,000	[\$399,900] <u>\$399,000</u> plus 10.8% of
T1031	but not over \$8,100,000	the excess over \$7,100,000
T1032	Over \$8,100,000	\$507,000 plus 11.2% of the excess
T1033	but not over \$9,100,000	over \$8,100,000
T1034	Over \$9,100,000	\$619,000 plus 11.6% of the excess
T1035	but not over \$10,100,000	over \$9,100,000
T1036	Over \$10,100,000	\$735,000 plus 12% of the excess
T1037		over \$10,100,000
1525	(5) With respect to the estates	of decedents dying on or after January
1525 1526	- · · ·	of decedents dying on or after January
1525 1526 1527	1, 2019, but prior to January 1, 2	2020, the tax based on the Connecticut
1526	1, 2019, but prior to January 1, 2 taxable estate shall be as provide	2020, the tax based on the Connecticut
1526	1, 2019, but prior to January 1, 2	2020, the tax based on the Connecticut
1526 1527	1, 2019, but prior to January 1, 2 taxable estate shall be as provide	2020, the tax based on the Connecticut
1526 1527 T1038	1, 2019, but prior to January 1, 2 taxable estate shall be as provide Amount of Connecticut	2020, the tax based on the Connecticut d in the following schedule:
1526 1527 T1038 T1039	1, 2019, but prior to January 1, 2 taxable estate shall be as provide Amount of Connecticut Taxable Estate	2020, the tax based on the Connecticut d in the following schedule: Rate of Tax
1526 1527 T1038 T1039 T1040	1, 2019, but prior to January 1, 2 taxable estate shall be as provide Amount of Connecticut Taxable Estate Not over \$3,600,000	2020, the tax based on the Connecticut d in the following schedule: Rate of Tax None
1526 1527 T1038 T1039 T1040 T1041	1, 2019, but prior to January 1, 2 taxable estate shall be as provide Amount of Connecticut Taxable Estate Not over \$3,600,000 Over \$3,600,000	2020, the tax based on the Connecticut d in the following schedule: Rate of Tax None 7.8% of the excess
1526 1527 T1038 T1039 T1040 T1041 T1042	1, 2019, but prior to January 1, 2 taxable estate shall be as provide Amount of Connecticut Taxable Estate Not over \$3,600,000 Over \$3,600,000 but not over \$4,100,000	2020, the tax based on the Connecticut d in the following schedule: Rate of Tax None 7.8% of the excess over \$3,600,000
1526 1527 T1038 T1039 T1040 T1041 T1042 T1043	1, 2019, but prior to January 1, 2 taxable estate shall be as provide Amount of Connecticut Taxable Estate Not over \$3,600,000 Over \$3,600,000 but not over \$4,100,000 Over \$4,100,000	2020, the tax based on the Connecticut d in the following schedule: Rate of Tax None 7.8% of the excess over \$3,600,000 \$39,000 plus 8.4% of the excess
1526 1527 T1038 T1039 T1040 T1041 T1042 T1043 T1044	1, 2019, but prior to January 1, 2 taxable estate shall be as provide Amount of Connecticut Taxable Estate Not over \$3,600,000 Over \$3,600,000 but not over \$4,100,000 Over \$4,100,000 but not over \$5,100,000	2020, the tax based on the Connecticut d in the following schedule: Rate of Tax None 7.8% of the excess over \$3,600,000 \$39,000 plus 8.4% of the excess over \$4,100,000
1526 1527 T1038 T1039 T1040 T1041 T1042 T1043 T1044 T1045	1, 2019, but prior to January 1, 2 taxable estate shall be as provide Amount of Connecticut Taxable Estate Not over \$3,600,000 Over \$3,600,000 but not over \$4,100,000 Over \$4,100,000 but not over \$5,100,000 Over \$5,100,000	Rate of Tax None 7.8% of the excess over \$3,600,000 \$39,000 plus 8.4% of the excess over \$4,100,000 \$123,000 plus 10% of the excess
1526 1527 T1038 T1039 T1040 T1041 T1042 T1043 T1044 T1045 T1046	1, 2019, but prior to January 1, 2 taxable estate shall be as provide Amount of Connecticut Taxable Estate Not over \$3,600,000 Over \$3,600,000 but not over \$4,100,000 Over \$4,100,000 but not over \$5,100,000 Over \$5,100,000 but not over \$6,100,000	Rate of Tax None 7.8% of the excess over \$3,600,000 \$39,000 plus 8.4% of the excess over \$4,100,000 \$123,000 plus 10% of the excess over \$5,100,000
1526 1527 T1038 T1039 T1040 T1041 T1042 T1043 T1044 T1045 T1046 T1047	1, 2019, but prior to January 1, 2 taxable estate shall be as provide Amount of Connecticut Taxable Estate Not over \$3,600,000 Over \$3,600,000 but not over \$4,100,000 Over \$4,100,000 but not over \$5,100,000 Over \$5,100,000 but not over \$6,100,000 Over \$6,100,000	Rate of Tax None 7.8% of the excess over \$3,600,000 \$39,000 plus 8.4% of the excess over \$4,100,000 \$123,000 plus 10% of the excess over \$5,100,000 \$223,000 plus 10.4% of the excess
1526 1527 T1038 T1039 T1040 T1041 T1042 T1043 T1044 T1045 T1046 T1047 T1048	1, 2019, but prior to January 1, 2 taxable estate shall be as provide Amount of Connecticut Taxable Estate Not over \$3,600,000 Over \$3,600,000 but not over \$4,100,000 Over \$4,100,000 but not over \$5,100,000 Over \$5,100,000 but not over \$6,100,000 Over \$6,100,000 but not over \$7,100,000	Rate of Tax None 7.8% of the excess over \$3,600,000 \$39,000 plus 8.4% of the excess over \$4,100,000 \$123,000 plus 10% of the excess over \$5,100,000 \$223,000 plus 10.4% of the excess over \$6,100,000

LCO No. 5821 **79** of 100

T1051 T1052 T1053 T1054 T1055 T1056	Over \$8,100,000 but not over \$9,100,000 Over \$9,100,000 but not over \$10,100,000 Over \$10,100,000	\$435,000 plus 11.2% of the excess over \$8,100,000 \$547,000 plus 11.6% of the excess over \$9,100,000 \$663,000 plus 12% of the excess over \$10,100,000
1528	(6) With respect to the estates o	f decedents dying on or after January
1529	1, 2020, but prior to January 1, 20	21, the tax based on the Connecticut
1530	taxable estate shall be as provided	in the following schedule:
T1057	[Amount of Connecticut	
	Taxable Estate	Rate of Tax
T1058	Taxable Estate	Rate of Tax
T1059	Not over the	None
T1060	federal basic exclusion amount	
T1061	Over the	10% of the excess over the
T1062	federal basic exclusion amount	federal basic exclusion amount
T1063	but not over \$6,100,000	
T1064	Over \$6,100,000	10.4% of the excess over the
T1065	but not over \$7,100,000	federal basic exclusion amount
T1066	Over \$7,100,000	10.8% of the excess over the
T1067	but not over \$8,100,000	federal basic exclusion amount
T1068	Over \$8,100,000	11.2% of the excess over the
T1069	but not over \$9,100,000	federal basic exclusion amount
T1070	Over \$9,100,000	11.6% of the excess over the
T1071	but not over \$10,100,000	federal basic exclusion amount
T1072	Over \$10,100,000	12% of the excess over the
T1073		federal basic exclusion amount]
T1074	Amount of Connecticut	
T1075	Taxable Estate	Rate of Tax
	·	
T1076	Not over \$5,100,000	None
T1077	Over \$5,100,000	10% of the excess

LCO No. 5821 **80** of 100

T1078	but not over \$6,100,000	<u>over \$5,100,000</u>
T1079	Over \$6,100,000	\$100,000 plus 10.4% of the excess
T1080	but not over \$7,100,000	<u>over \$6,100,000</u>
T1081	Over \$7,100,000	\$204,000 plus 10.8% of the excess
T1082	but not over \$8,100,000	<u>over \$7,100,000</u>
T1083	Over \$8,100,000	\$312,000 plus 11.2% of the excess
T1084	but not over \$9,100,000	<u>over \$8,100,000</u>
T1085	Over \$9,100,000	\$424,000 plus 11.6% of the excess
T1086	but not over \$10,100,000	<u>over \$9,100,000</u>
T1087	Over \$10,100,000	\$540,000 plus 12% of the excess
T1088		over \$10,100,000
1531	(7) With respect to the estates	of decedents dying on or after January
1532	1, 2021, but prior to January 1, 2	2022, the tax based on the Connecticut
1533	taxable estate shall be as provide	ed in the following schedule:
T1089	Amount of Connecticut	
11089		
	<u>-</u>	D-1(T
T1090	<u>Taxable Estate</u>	Rate of Tax
	<u>-</u>	Rate of Tax None
T1090	<u>Taxable Estate</u>	
T1090 T1091	Taxable Estate Not over \$7,100,000	None
T1090 T1091 T1092	<u>Taxable Estate</u> <u>Not over \$7,100,000</u> <u>Over \$7,100,000</u>	None 10.8% of the excess
T1090 T1091 T1092 T1093	<u>Taxable Estate</u> <u>Not over \$7,100,000</u> <u>Over \$7,100,000</u> <u>but not over \$8,100,000</u>	None 10.8% of the excess over \$7,100,000
T1090 T1091 T1092 T1093 T1094	Taxable Estate Not over \$7,100,000 Over \$7,100,000 but not over \$8,100,000 Over \$8,100,000	None 10.8% of the excess over \$7,100,000 \$108,000 plus 11.2% of the excess
T1090 T1091 T1092 T1093 T1094 T1095	Taxable Estate Not over \$7,100,000 Over \$7,100,000 but not over \$8,100,000 Over \$8,100,000 but not over \$9,100,000	None 10.8% of the excess over \$7,100,000 \$108,000 plus 11.2% of the excess over \$8,100,000
T1090 T1091 T1092 T1093 T1094 T1095 T1096	Taxable Estate Not over \$7,100,000 Over \$7,100,000 but not over \$8,100,000 Over \$8,100,000 but not over \$9,100,000 Over \$9,100,000	None 10.8% of the excess over \$7,100,000 \$108,000 plus 11.2% of the excess over \$8,100,000 \$220,000 plus 11.6% of the excess
T1090 T1091 T1092 T1093 T1094 T1095 T1096 T1097	Taxable Estate Not over \$7,100,000 Over \$7,100,000 but not over \$8,100,000 Over \$8,100,000 but not over \$9,100,000 Over \$9,100,000 but not over \$10,100,000	None 10.8% of the excess over \$7,100,000 \$108,000 plus 11.2% of the excess over \$8,100,000 \$220,000 plus 11.6% of the excess over \$9,100,000
T1090 T1091 T1092 T1093 T1094 T1095 T1096 T1097 T1098	Taxable Estate Not over \$7,100,000 Over \$7,100,000 but not over \$8,100,000 Over \$8,100,000 but not over \$9,100,000 Over \$9,100,000 but not over \$10,100,000	None 10.8% of the excess over \$7,100,000 \$108,000 plus 11.2% of the excess over \$8,100,000 \$220,000 plus 11.6% of the excess over \$9,100,000 \$336,000 plus 12% of the excess
T1090 T1091 T1092 T1093 T1094 T1095 T1096 T1097 T1098	Taxable Estate Not over \$7,100,000 Over \$7,100,000 but not over \$8,100,000 Over \$8,100,000 but not over \$9,100,000 Over \$9,100,000 but not over \$10,100,000 Over \$10,100,000	None 10.8% of the excess over \$7,100,000 \$108,000 plus 11.2% of the excess over \$8,100,000 \$220,000 plus 11.6% of the excess over \$9,100,000 \$336,000 plus 12% of the excess
T1090 T1091 T1092 T1093 T1094 T1095 T1096 T1097 T1098 T1099	Taxable Estate Not over \$7,100,000 Over \$7,100,000 but not over \$8,100,000 Over \$8,100,000 but not over \$9,100,000 Over \$9,100,000 but not over \$10,100,000 Over \$10,100,000 Over \$10,100,000	None 10.8% of the excess over \$7,100,000 \$108,000 plus 11.2% of the excess over \$8,100,000 \$220,000 plus 11.6% of the excess over \$9,100,000 \$336,000 plus 12% of the excess over \$10,100,000
T1090 T1091 T1092 T1093 T1094 T1095 T1096 T1097 T1098 T1099	Taxable Estate Not over \$7,100,000 Over \$7,100,000 but not over \$8,100,000 Over \$8,100,000 but not over \$9,100,000 Over \$9,100,000 but not over \$10,100,000 Over \$10,100,000 Over \$10,100,000	None 10.8% of the excess over \$7,100,000 \$108,000 plus 11.2% of the excess over \$8,100,000 \$220,000 plus 11.6% of the excess over \$9,100,000 \$336,000 plus 12% of the excess over \$10,100,000 of decedents dying on or after January 2023, the tax based on the Connecticut
T1090 T1091 T1092 T1093 T1094 T1095 T1096 T1097 T1098 T1099	Taxable Estate Not over \$7,100,000 Over \$7,100,000 but not over \$8,100,000 Over \$8,100,000 but not over \$9,100,000 Over \$9,100,000 but not over \$10,100,000 Over \$10,100,000 Over \$10,100,000 (8) With respect to the estates 1, 2022, but prior to January 1, 2 taxable estate shall be as provide	None 10.8% of the excess over \$7,100,000 \$108,000 plus 11.2% of the excess over \$8,100,000 \$220,000 plus 11.6% of the excess over \$9,100,000 \$336,000 plus 12% of the excess over \$10,100,000 of decedents dying on or after January 2023, the tax based on the Connecticut
T1090 T1091 T1092 T1093 T1094 T1095 T1096 T1097 T1098 T1099	Taxable Estate Not over \$7,100,000 Over \$7,100,000 but not over \$8,100,000 Over \$8,100,000 but not over \$9,100,000 Over \$9,100,000 but not over \$10,100,000 Over \$10,100,000 Over \$10,100,000 (8) With respect to the estates 1, 2022, but prior to January 1, 2	None 10.8% of the excess over \$7,100,000 \$108,000 plus 11.2% of the excess over \$8,100,000 \$220,000 plus 11.6% of the excess over \$9,100,000 \$336,000 plus 12% of the excess over \$10,100,000 of decedents dying on or after January 2023, the tax based on the Connecticut

LCO No. 5821 **81** of 100

T1102 T1103 T1104 T1105 T1106	Not over \$9,100,000 Over \$9,100,000 but not over \$10,100,000 Over \$10,100,000	None 11.6% of the excess over \$9,100,000 \$116,000 plus 12% of the excess over \$10,100,000
1537 1538 1539	- · ·	decedents dying on or after January nnecticut taxable estate shall be as
T1107	Amount of Connecticut	D-1(T
T1108	<u>Taxable Estate</u>	Rate of Tax
T1109	Not over the	<u>None</u>
T1110	federal basic exclusion amount	100/ (1)
T1111 T1112	Over the federal basic exclusion amount	12% of the excess over the federal basic exclusion amount
1540 1541 1542	·	n 12-642 of the 2018 supplement to d the following is substituted in lieu
1543 1544 1545 1546	1, 2001, the tax imposed by section	years commencing prior to January 12-640 for the calendar year shall be by the donor during the calendar dule:
T1113	Amount of Taxable Gifts	Rate of Tax
T1114	Not over \$25,000	1%
T1115	Over \$25,000	\$250, plus 2% of the excess
T1116	but not over \$50,000	over \$25,000
T1117	Over \$50,000	\$750, plus 3% of the excess
T1118	but not over \$75,000	over \$50,000
T1119	Over \$75,000	\$1,500, plus 4% of the excess
T1120	but not over \$100,000	over \$75,000

LCO No. 5821 **82** of 100

T1121 T1122 T1123 T1124	Over \$100,000 but not over \$200,000 Over \$200,000	\$2,500, plus 5% of the excess over \$100,000 \$7,500, plus 6% of the excess over \$200,000
1547 1548 1549 1550 1551	January 1, 2002, January 1, 2003, a by section 12-640 for each such c taxable gifts made by the donor the following schedule:	r years commencing January 1, 2001, and January 1, 2004, the tax imposed alendar year shall be at a rate of the during the calendar year set forth in
T1125	Amount of Taxable Gifts	Rate of Tax
T1126	Over \$25,000	\$250, plus 2% of the excess
T1127	but not over \$50,000	over \$25,000
T1128	Over \$50,000	\$750, plus 3% of the excess
T1129	but not over \$75,000	over \$50,000
T1130	Over \$75,000	\$1,500, plus 4% of the excess
T1131	but not over \$100,000	over \$75,000
T1132	Over \$100,000	\$2,500, plus 5% of the excess
T1133	but not over \$675,000	over \$100,000
T1134	Over \$675,000	\$31,250, plus 6% of the excess
T1135		over \$675,000
1552	(3) With respect to Connecticut taxable gifts, as defined in section	
1553	12-643, made by a donor during a calendar year commencing on or	
1554	after January 1, 2005, but prior	to January 1, 2010, including the
1555	aggregate amount of all Connecticut taxable gifts made by the donor	
1556	during all calendar years commen	ncing on or after January 1, 2005, but
1557	prior to January 1, 2010, the tax	imposed by section 12-640 for the
1558	calendar year shall be at the rate	e set forth in the following schedule,
1559	with a credit allowed against such tax for any tax previously paid to	
1560	this state pursuant to this subdivis	sion:

LCO No. 5821 **83** of 100

T1136	Amount of Taxable Gifts	Rate of Tax
T1137	Not over \$2,000,000	None
T1138	Over \$2,000,000	
T1139	but not over \$2,100,000	5.085% of the excess over \$0
T1140	Over \$2,100,000	\$106,800 plus 8% of the excess
T1141	but not over \$2,600,000	over \$2,100,000
T1142	Over \$2,600,000	\$146,800 plus 8.8% of the excess
T1143	but not over \$3,100,000	over \$2,600,000
T1144	Over \$3,100,000	\$190,800 plus 9.6% of the excess
T1145	but not over \$3,600,000	over \$3,100,000
T1146	Over \$3,600,000	\$238,800 plus 10.4% of the excess
T1147	but not over \$4,100,000	over \$3,600,000
T1148	Over \$4,100,000	\$290,800 plus 11.2% of the excess
T1149	but not over \$5,100,000	over \$4,100,000
T1150	Over \$5,100,000	\$402,800 plus 12% of the excess
T1151	but not over \$6,100,000	over \$5,100,000
T1152	Over \$6,100,000	\$522,800 plus 12.8% of the excess
T1153	but not over \$7,100,000	over \$6,100,000
T1154	Over \$7,100,000	\$650,800 plus 13.6% of the excess
T1155	but not over \$8,100,000	over \$7,100,000
T1156	Over \$8,100,000	\$786,800 plus 14.4% of the excess
T1157	but not over \$9,100,000	over \$8,100,000
T1158	Over \$9,100,000	\$930,800 plus 15.2% of the excess
T1159	but not over \$10,100,000	over \$9,100,000
T1160	Over \$10,100,000	\$1,082,800 plus 16% of the excess
T1161		over \$10,100,000
1561	(4) With respect to Connection	cut taxable gifts, as defined in section
1562	12-643, made by a donor durin	g a calendar year commencing on or
1563	after January 1, 2010, but price	or to January 1, 2011, including the
1564	aggregate amount of all Connec	cticut taxable gifts made by the donor
1565	during all calendar years comm	encing on or after January 1, 2005, the

LCO No. 5821 **84** of 100

tax imposed by section 12-640 for the calendar year shall be at the rate

set forth in the following schedule, with a credit allowed against such

1566

1567

tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

T1162	Amount of Taxable Gifts	Rate of Tax
T1163	Not over \$3,500,000	None
T1164	Over \$3,500,000	7.2% of the excess
T1165	but not over \$3,600,000	over \$3,500,000
T1166	Over \$3,600,000	\$7,200 plus 7.8% of the excess
T1167	but not over \$4,100,000	over \$3,600,000
T1168	Over \$4,100,000	\$46,200 plus 8.4% of the excess
T1169	but not over \$5,100,000	over \$4,100,000
T1170	Over \$5,100,000	\$130,200 plus 9.0% of the excess
T1171	but not over \$6,100,000	over \$5,100,000
T1172	Over \$6,100,000	\$220,200 plus 9.6% of the excess
T1173	but not over \$7,100,000	over \$6,100,000
T1174	Over \$7,100,000	\$316,200 plus 10.2% of the excess
T1175	but not over \$8,100,000	over \$7,100,000
T1176	Over \$8,100,000	\$418,200 plus 10.8% of the excess
T1177	but not over \$9,100,000	over \$8,100,000
T1178	Over \$9,100,000	\$526,200 plus 11.4% of the excess
T1179	but not over \$10,100,000	over \$9,100,000
T1180	Over \$10,100,000	\$640,200 plus 12% of the excess
T1181		over \$10,100,000

(5) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2011, but prior to January 1, 2018, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3) or (4) of this subsection,

1571

1572

1573

1574

1575

1576

1577

1578

1579

LCO No. 5821 **85** of 100

provided such credit shall not exceed the amount of tax imposed by this section:

T1182	Amount of Taxable Gifts	Rate of Tax
T1183	Not over \$2,000,000	None
T1184	Over \$2,000,000	7.2% of the excess
T1185	but not over \$3,600,000	over \$2,000,000
T1186	Over \$3,600,000	\$115,200 plus 7.8% of the excess
T1187	but not over \$4,100,000	over \$3,600,000
T1188	Over \$4,100,000	\$154,200 plus 8.4% of the excess
T1189	but not over \$5,100,000	over \$4,100,000
T1190	Over \$5,100,000	\$238,200 plus 9.0% of the excess
T1191	but not over \$6,100,000	over \$5,100,000
T1192	Over \$6,100,000	\$328,200 plus 9.6% of the excess
T1193	but not over \$7,100,000	over \$6,100,000
T1194	Over \$7,100,000	\$424,200 plus 10.2% of the excess
T1195	but not over \$8,100,000	over \$7,100,000
T1196	Over \$8,100,000	\$526,200 plus 10.8% of the excess
T1197	but not over \$9,100,000	over \$8,100,000
T1198	Over \$9,100,000	\$634,200 plus 11.4% of the excess
T1199	but not over \$10,100,000	over \$9,100,000
T1200	Over \$10,100,000	\$748,200 plus 12% of the excess
T1201		over \$10,100,000

(6) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2018, but prior to January 1, 2019, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4) or (5) of this subsection, provided such credit shall not exceed the amount of tax imposed by

LCO No. 5821 **86** of 100

1592 this section:

T1202	Amount of Taxable Gifts	Rate of Tax
T1203	Not over \$2,600,000	None
T1204	Over \$2,600,000	7.2% of the excess
T1205	but not over \$3,600,000	over \$2,600,000
T1206	Over \$3,600,000	\$72,000 plus 7.8% of the excess
T1207	but not over \$4,100,000	over \$3,600,000
T1208	Over \$4,100,000	\$111,000 plus 8.4% of the excess
T1209	but not over \$5,100,000	over \$4,100,000
T1210	Over \$5,100,000	\$195,000 plus 10% of the excess
T1211	but not over \$6,100,000	over \$5,100,000
T1212	Over \$6,100,000	\$295,000 plus 10.4% of the excess
T1213	but not over \$7,100,000	over \$6,100,000
T1214	Over \$7,100,000	[\$399,900] <u>\$399,000</u> plus 10.8% of
T1215	but not over \$8,100,000	the excess over \$7,100,000
T1216	Over \$8,100,000	\$507,000 plus 11.2% of the excess
T1217	but not over \$9,100,000	over \$8,100,000
T1218	Over \$9,100,000	\$619,000 plus 11.6% of the excess
T1219	but not over \$10,100,000	over \$9,100,000
T1220	Over \$10,100,000	\$735,000 plus 12% of the excess
T1221		over \$10,100,000

(7) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2019, but prior to January 1, 2020, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4), (5) or (6) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

LCO No. 5821 **87** of 100

T1222	Amount of Taxable Gifts	Rate of Tax
T1223	Not over \$3,600,000	None
T1224	Over \$3,600,000	7.8% of the excess
T1225	but not over \$4,100,000	over \$3,600,000
T1226	Over \$4,100,000	\$39,000 plus 8.4% of the excess
T1227	but not over \$5,100,000	over \$4,100,000
T1228	Over \$5,100,000	\$123,000 plus 10% of the excess
T1229	but not over \$6,100,000	over \$5,100,000
T1230	Over \$6,100,000	\$223,000 plus 10.4% of the excess
T1231	but not over \$7,100,000	over \$6,100,000
T1232	Over \$7,100,000	\$327,000 plus 10.8% of the excess
T1233	but not over \$8,100,000	over \$7,100,000
T1234	Over \$8,100,000	\$435,000 plus 11.2% of the excess
T1235	but not over \$9,100,000	over \$8,100,000
T1236	Over \$9,100,000	\$547,000 plus 11.6% of the excess
T1237	but not over \$10,100,000	over \$9,100,000
T1238	Over \$10,100,000	\$663,000 plus 12% of the excess
T1239		over \$10,100,000
1604	(8) With respect to Connecticu	at taxable gifts, as defined in section
1605	- · ·	a calendar year commencing on or
1606	, ,	to January 1, 2021, including the
1607		icut taxable gifts made by the donor
1608		ncing on or after January 1, 2005, the
1609	-	the calendar year shall be at the rate
1610		e, with a credit allowed against such
1611	_	aid to this state pursuant to this
1612	subdivision or pursuant to subd	livision (3), (4), (5), (6) or (7) of this
1613	_	shall not exceed the amount of tax
1614	imposed by this section:	
	FA	D (III
T1240	[Amount of Taxable Gifts	Rate of Tax
T1241	Not over the	None
T1242	federal basic exclusion amount,	

LCO No. 5821 **88** of 100

T1243	as defined in section 12-643		
T1244	Over the	10% of the excess over the	
T1245	federal basic exclusion amount	federal basic exclusion amount	
T1246	but not over \$6,100,000		
T1247	Over \$6,100,000	10.4% of the excess over the	
T1248	but not over \$7,100,000	federal basic exclusion amount	
T1249	Over \$7,100,000	10.8% of the excess over the	
T1250	but not over \$8,100,000	federal basic exclusion amount	
T1251	Over \$8,100,000	11.2% of the excess over the	
T1252	but not over \$9,100,000	federal basic exclusion amount	
T1253	Over \$9,100,000	11.6% of the excess over the	
T1254	but not over \$10,100,000	federal basic exclusion amount	
T1255	Over \$10,100,000	12% of the excess over the	
T1256		federal basic exclusion amount]	
T10E7	Amount of Toyohlo Cifta	Pata of Tay	
T1257	Amount of Taxable Gifts	Rate of Tax	
T1258	Not over \$5,100,000	<u>None</u>	
T1259	Over \$5,100,000	10% of the excess	
T1260	but not over \$6,100,000	over \$5,100,000	
T1261	Over \$6,100,000	\$100,000 plus 10.4% of the excess	
T1262	but not over \$7,100,000	over \$6,100,000	
T1263	Over \$7,100,000	\$204,000 plus 10.8% of the excess	
T1264	but not over \$8,100,000	over \$7,100,000	
T1265	Over \$8,100,000	\$312,000 plus 11.2% of the excess	
T1266	but not over \$9,100,000	<u>over \$8,100,000</u>	
T1267	Over \$9,100,000	\$424,000 plus 11.6% of the excess	
T1268	but not over \$10,100,000	over \$9,100,000	
T1269	Over \$10,100,000	\$540,000 plus 12% of the excess	
T1270		<u>over \$10,100,000</u>	
1 (1 -	(0) IAVII		
1615	• •	at taxable gifts, as defined in section	
1616	·	a calendar year commencing on or	
1617	after January 1, 2021, but prior to January 1, 2022, including the		

LCO No. 5821 **89** of 100

1618	aggregate amount of all Connecticut taxable gifts made by the donor		
1619	during all calendar years commencing on or after January 1, 2005, the		
1620	tax imposed by section 12-640 for the calendar year shall be at the rate		
1621	set forth in the following schedule, with a credit allowed against such		
1622	tax for any tax previously pa	id to this state pursuant to this	
1623	subdivision or pursuant to subdivision (3), (4), (5), (6), (7) or (8) of this		
1624	subsection, provided such credit shall not exceed the amount of tax		
1625	imposed by this section:		
T1271	Amount of Taxable Gifts	Rate of Tax	
T1272	Not over \$7,100,000	<u>None</u>	
T1273	Over \$7,100,000	10.8% of the excess	
T1274	but not over \$8,100,000	<u>over \$7,100,000</u>	
T1275	Over \$8,100,000	\$108,000 plus 11.2% of the excess	
T1276	but not over \$9,100,000	<u>over \$8,100,000</u>	
T1277	Over \$9,100,000	\$220,000 plus 11.6% of the excess	
T1278	but not over \$10,100,000	over \$9,100,000	
T1279	Over \$10,100,000	\$336,000 plus 12% of the excess	
T1280		over \$10,100,000	
1626	(10) With respect to Connecticu	ıt taxable gifts, as defined in section	
1627	12-643, made by a donor during	a calendar year commencing on or	
1628	after January 1, 2022, but prior to January 1, 2023, including the		
1629	aggregate amount of all Connecticut taxable gifts made by the donor		
1630	during all calendar years commencing on or after January 1, 2005, the		
1631	tax imposed by section 12-640 for the calendar year shall be at the rate		
1632	set forth in the following schedule, with a credit allowed against such		
1633	tax for any tax previously paid to this state pursuant to this		
1634	subdivision or pursuant to subdivision (3), (4), (5), (6), (7), (8) or (9) of		
1635	this subsection, provided such credit shall not exceed the amount of		
1636	tax imposed by this section:		
T1281	Amount of Taxable Gifts	Rate of Tax	
T1282	Not over \$9,100,000	<u>None</u>	

LCO No. 5821 **90** of 100

T1283 T1284 T1285 T1286	but not over \$10,100,000 Over \$10,100,000	1.6% of the excess over \$9,100,000 6116,000 plus 12% of the excess over \$10,100,000
1637 1638 1639 1640 1641 1642 1643 1644 1645 1646 1647	(11) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2023, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4), (5), (6), (7), (8), (9) or (10) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:	
T1287	Amount of Taxable Gifts	Rate of Tax
T1288 T1289 T1290 T1291	federal basic exclusion amount Over the	None 2% of the excess over the federal basic exclusion amount
1648 1649 1650	Sec. 68. Subdivision (3) of subsection (b) of section 12-392 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (<i>Effective from passage</i>):	
1651 1652 1653 1654 1655 1656 1657	(3) (A) A tax return shall be filed, in the case of every decedent who died prior to January 1, 2005, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state, whenever the personal representative of the estate is required by the laws of the United States to file a federal estate tax return.	

LCO No. 5821 **91** of 100

(B) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2005, but prior to January 1, 2010, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over two million dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is two million dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

1658

1659

1660

1661

1662

1663

1664

1665

1666

1667

1668

1669

1670

1671

1672

1673

16741675

1676

1677

1678

1679

1680

1681

1682

1683

1684

1685

1686

1687

1688

1689

1690

1691

(C) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2010, but prior to January 1, 2011, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over three million five hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If

LCO No. 5821 92 of 100

1692

1693

1694

1695

1696

1697

1698

1699

1700

1701

1702

1703

1704

1705

1706

1707

1708

1709

1710

1711

1712

1713

1714

1715

1716

1717

1718

1719

1720

1721

1722

1723

1724

1725

the decedent's Connecticut taxable estate is three million five hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(D) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2011, but prior to January 1, 2018, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over two million dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is two million dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(E) A tax return shall be filed, in the case of every decedent who dies

LCO No. 5821 93 of 100

1726

1727

1728

1729

1730

1731

1732

1733

1734

1735

1736

1737

1738

1739

1740

1741

1742

1743

1744

1745

1746 1747

1748

1749

1750

1751

1752

1753

1754

1755

1756

1757

1758

1759

on or after January 1, 2018, but prior to January 1, 2019, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over two million six hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is two million six hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(F) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2019, but prior to January 1, 2020, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over three million six hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's

LCO No. 5821 94 of 100

Connecticut taxable estate is three million six hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

1760

1761

1762

1763

1764

1765

1766

17671768

1769

1770

17711772

1773

1774

1775

1776

17771778

1779

1780

1781

1782

17831784

1785

1786

1787

1788

1789

1790

1791

1792

1793

(G) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2020, but prior to January 1, 2021, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over five million one hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is five million one hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

LCO No. 5821 95 of 100

(H) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2021, but prior to January 1, 2022, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over seven million one hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is seven million one hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

1794

1795

1796

1797

17981799

1800

1801 1802

1803

1804

1805

18061807

1808

1809 1810

1811

18121813

1814

1815

1816

1817

1818

18191820

1821

1822

1823

1824 1825

1826 1827 (I) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2022, but prior to January 1, 2023, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over nine million one hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real

LCO No. 5821 **96** of 100

1828

1829

1830

1831

1832

1833

1834

1835 1836

1837

1838

1839

1840

1841

1842

1843

1844

1845

1846

1847 1848

1849

1850

1851

1852

1853

1854

1855

1856

1857

1858

1859

1860

1861

property or tangible personal property is situated. If the decedent's Connecticut taxable estate is nine million one hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

[(G)] (J) A tax return shall be filed, in the case of every decedent who dies on or after January 1, [2020] 2023, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over the federal basic exclusion amount, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is equal to or less than the federal basic exclusion amount, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under

LCO No. 5821 97 of 100

this chapter.

Sec. 69. (Effective from passage) (a) For purposes of this section, (1) "employee" means any privately employed person who provide state-administered human services, including, but not limited to, any person who receives compensation pursuant to a contractual arrangement with a private human services provider who is not directly employed by such provider, and (2) "state-administered human services" means any of the services administered by the Departments of Correction, Housing, Public Health, Social Services, Children and Families, Rehabilitation Services and Mental Health and Addiction Services, the Office of Early Childhood and the Judicial Department that involve direct care of or services for eligible persons, including, but not limited to, medical services, mental health and addiction treatment, nutrition and housing assistance, and services for children.

(b) The Secretary of the Office of Policy and Management shall allocate available funds for the fiscal year ending June 30, 2019, to provide a one per cent cost-of-living adjustment to employees who provide state-administered human services. The secretary may reduce rates for any private provider of human services that receives such funds to provide such cost-of-living adjustment to employees but fails to provide such adjustment.

Sec. 70. Section 683 of public act 17-2 of the June special session is repealed. (*Effective from passage*)

This act shall take effect as follows and shall amend the following sections:			
Section 1	July 1, 2018	New section	
Sec. 2	July 1, 2018	New section	
Sec. 3	July 1, 2018	New section	
Sec. 4	July 1, 2018	New section	
Sec. 5	July 1, 2018	PA 17-2 of the June Sp.	
		Sess., Sec. 12	
Sec. 6	July 1, 2018	PA 17-2 of the June Sp.	
		Sess., Sec. 13	

LCO No. 5821 98 of 100

Sec. 7	July 1, 2018	PA 17-2 of the June Sp.
<i>Sec.</i> 7	july 1, 2010	Sess., Sec. 14
Sec. 8	July 1, 2018	New section
Sec. 9	July 1, 2018	New section
Sec. 10	July 1, 2018	New section
Sec. 11	July 1, 2018	10-183t(c)
Sec. 12	from passage	New section
Sec. 13	July 1, 2018	17b-256f
Sec. 14	July 1, 2018	23-15h
Sec. 15	July 1, 2018	New section
Sec. 16	July 1, 2018	New section
Sec. 17	July 1, 2018	New section
Sec. 18	July 1, 2018	New section
Sec. 19	July 1, 2018	New section
Sec. 20	May 15, 2018	4-30a(a)
Sec. 21	May 15, 2018	3-20(aa)
Sec. 22	May 14, 2018	New section
Sec. 23	July 1, 2018	New section
Sec. 24	July 1, 2018	4-66l(c)
Sec. 25	July 1, 2018	New section
Sec. 26	July 1, 2018	New section
Sec. 27	July 1, 2018	PA 17-2 of the June Sp.
		Sess., Sec. 717
Sec. 28	July 1, 2018	PA 17-2 of the June Sp.
		Sess., Sec. 718
Sec. 29	July 1, 2018	PA 17-2 of the June Sp.
		Sess., Sec. 721
Sec. 30	July 1, 2018	PA 17-2 of the June Sp.
		Sess., Sec. 722
Sec. 31	July 1, 2018	PA 17-2 of the June Sp.
		Sess., Sec. 723
Sec. 32	July 1, 2018	PA 17-2 of the June Sp.
		Sess., Sec. 724
Sec. 33	from passage	New section
Sec. 34	July 1, 2018	12-170f
Sec. 35	July 1, 2018	2-71x
Sec. 36	July 1, 2018	New section
Sec. 37	July 1, 2018	New section
Sec. 38	from passage	9-705(d)
Sec. 39	from passage	9-705(a)(2)
Sec. 40	from passage	9-705(b)(2)

LCO No. 5821 **99** of 100

Sec. 41	from passage	9-705(h)
Sec. 42	from passage	9-705(e)(2)(A)
Sec. 42	from passage	9-705(f)(2)(A)
Sec. 43	, , <u>,</u>	New section
Sec. 44	from passage	New section
	from passage	
Sec. 46	from passage	New section
Sec. 47	from passage	New section
Sec. 48	July 1, 2018	17b-261(a)
Sec. 49	July 1, 2018	New section
Sec. 50	July 1, 2018	New section
Sec. 51	July 1, 2018	New section
Sec. 52	July 1, 2018	10-65(a)
Sec. 53	from passage	New section
Sec. 54	July 1, 2018	New section
Sec. 55	July 1, 2018	17b-239e(b)(2)
Sec. 56	from passage	New section
Sec. 57	from passage	New section
Sec. 58	from passage	New section
Sec. 59	July 1, 2018	New section
Sec. 60	from passage	4-28e(c)
Sec. 61	from passage	10-507
Sec. 62	July 1, 2018, and	12-408(1)
	applicable to sales	
	occurring on or after July	
	1, 2018	
Sec. 63	July 1, 2018, and	12-411(1)
	applicable to sales	
	occurring on or after July	
	1, 2018	
Sec. 64	July 1, 2018, and	12-458
	applicable to sales	
	occurring on or after July	
	1, 2018	
Sec. 65	July 1, 2018	New section
Sec. 66	from passage	12-391(g)
Sec. 67	from passage	12-642(a)
Sec. 68	from passage	12-392(b)(3)
Sec. 69	from passage	New section
Sec. 70	from passage	Repealer section

LCO No. 5821 100 of 100